

# INTUITION

An Annual Research Journal of St. Aloysius Degree College

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## **Editorial Board**

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INTUITION is an annual research journal of the students of St.Aloysius Degree College, Cox Town,Bengaluru-560005.The material printed here cannot be reproduced without the written permission of the Principal.

Intuition is a phenomenon of the mind associated with innovation. It refers to an innate sense of what sounds or feels right without referring to, or depending upon prescribed procedures. Business leaders have found it useful for making decisions about people and strategies. We have titled the journal Intuition since the college remains committed to innovations. While accepting reason as the base, the journal will attempt to move beyond the level of intuition in its articles published.

## **About the college**

Established in 2008 St. Aloysius Degree College is a project of the Archdiocese of Bengaluru. In its short span the college has already made a mark in academics, research and expansion work. The college offers B. Com, BBA, B.A. (Journalism, English, Psychology and Political Science), BCA, Bachelor of Social Work and B.Sc. (Mathematics, Statistics and Computer Science) courses. The college also offers numerous short and long certificates after class hours.

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## **Message from the President**

### **Archbishop of Bangalore & President of the college**

INTUITION your research journal has been reviewed now, after 2016 which was the last edition.

I am very happy to be present at the release of this journal, as the students, staff and the researchers from various fields have taken time to be a part of the reviewed journal. I congratulate all those involved in bringing out this research journal with creative articles.

I am sure the present issue has made qualitative improvements. What makes me proud is that we are the only college that has a research journal as an undergraduate and recent college. An annual research journal is an indicator of the academic growth of the college. It is important for a college to have infrastructure. But more important is to create an academic and intellectual infrastructure. Colleges and Universities can thrive with ideas and not mere buildings. I am happy this issue will be out soon.

I am happy that the college is helping students to be creative and critical, to explore and to analyze. In the long run those of you who have spent time in research activities will stand apart from other students by demonstrating initiatives in developing skills relevant to your area of studies. In the process of working on a particular theme or area you acquire problem-solving skills and learn advance methodologies which cannot be acquired through textbooks.

I would appreciate if the findings of the research are widely publicized so that they benefit many people and the public. In the year ahead college could make efforts to present their work at inter-collegiate, national and international conferences and meets. There is no other way for St. Aloysius Degree College to become one of the top colleges of the city and country without publication and research. Engagement with ideas is very important for the future of the country. If the foundation is laid at the level of graduate studies it will help in the future. Let me once again congratulate the college for the venture and assure my support to enhance the culture of research in the college.

I am happy the next year edition will be in collaboration with AIISWR and we look forward for many more researchers from student community to participate in bringing out the joint venture publications.

May God Bless the Aloysius Institution and all the faculty members.

**Rt. Rev.Dr. Peter Machado**

**Archbishop of Bangalore & President of the College**

### **Note from the Principal**

It is with profound pleasure, humility and anticipation that we celebrate the annual issue of Intuition the Research journal of staff and students of various disciplines. My hearty congratulations to the staff who have helped the students to write Research Publications. The Annual Research journal of the students was stopped in 2016. We wish to continue the publications of the research articles as it is a dream of Fr. Ambrose Pinto who initiated the Research Journal.

The next edition will be in collaboration with AIISWR (All India Institute of Social Work and Research) and the research journal will be interdisciplinary. Priority being Humanity, Social Sciences, Agriculture science, Medicine & Applied science. The Centre has plans to publish working paper & monographs, first of its nature in India, so that many students and staff could contribute for the publications.

**Dr.Sr.Sagayamary B, SJT**

**Principal**

## EDITORIAL

We are happy to place our third issue of our Research Journal – ‘INTUITION’. Students as well as the faculty members have showed a great zeal in doing their research work by exploring on various topics.

The article Impact of Reliance JIO with other Network Operators in India is a study carried out to understand how Jio affected the other telecom network operators, after it launched its network. It also sheds light on how the pricing and packages offered were changed by the other network providers, after Reliance Jio priced its network services at a very reasonable price.

An empirical study on human resource accounting practices in Selected Indian companies makes an inter-company comparison for various valuation ratios to Human Resource Accounting. The study is to understand whether the valuation and disclosure has a positive/negative/no impact on the profitability of the company. It focuses on assessing the strength of profitability along with the human capital assessed over the years. The study also focuses on analyzing the human resource ratios and to check how beneficial it can be to improve the financial score of the companies.

Considering the vast number of children and youth who play video games, a study was carried out by the BBA students on PUB-G addiction in St. Aloysius Degree College. The study analyses how this online game has impacted the student’s academic performance and changes in their behavior.

A new technology, an old problem, and a big idea turn into an innovation. The paper on “Electric mobility” sheds light on how electric vehicles can be a breath of fresh air, than the gasoline vehicles which choke the environment. The study also highlights the need for creating awareness on how to harness clean energy in India for a better future.

“The article on GDP of India”, examines on how the GDP is been reducing over the past two years, and highlights remedial measures and policies to be framed by the central government.

Another article on customer perception towards mobile banking. The article deals with the benefits and problems faced by the customers using the mobile application. Another article on “MOBILE BANKING” briefs us on the the merits and challenges of mobile banking. The reseracher has also studied the difficulties faced by the customers through mobile banking and has also shed light on the recent trends by amending Mobile Banking.

An analysis on the efficiency of digital marketing strategies in the context of social media marketing (SMM) examines prospective responses in order to learn more about the factors that customers consider while viewing advertisements on social media platforms. The goal of this study was to see how social media influences marketing strategies for business to attract customers in order to increase their sales and revenues.

A study on online teaching efficiency during covid-19 pandemic with special reference to students’ perception aims to examine the understanding of the learner’s perception towards online learning during the Covid-19 Pandemic. This researcher has analyzed the effectiveness of online teaching during the pandemic.

We have another article which has studies on the financial disclosure of extractive industries in India. The study has analyzed if these extractive industries have made disclosure as per IND AS 106. The study has revealed that few companies have adhered to the disclosures norms and the other have not.

The paper on “Evaluating IOs as Maritime Actors Using Organizational Sociology: A Study of EU and NATO in Reducing Somali-Based Piracy” analyses the performance of International Organizations (IOs) like the EU and NATO in countering Piracy off the coast of Somalia using an Organizational framework where the study gives importance to the overall environment in which these IOs operated. The study is relevant as IOs including the United Nations are becoming increasingly involved in addressing issues of maritime security.

Mrs. Carol Fortunata . D, M.com (SLET)(NET)  
Mrs.Subhashini.M, M.com (SLET) (NET)

## **Impact of Reliance JIO with other Network Operators in India**

Madhan kumar,  
Rakesh kumar  
I M.com

### **INTRODUCTION**

"JIO" is the business name of the Reliance JIO Infocomm Limited (RJIL). It is an LTE (Long-term Evolution) mobile operator in India. JIO aims to provide 4G LTE service network without 3G/2G based service. It is a 4G only service and does not use lower bands for data transmission (unlike other networks). It is the only Voice over Long-term Evolution (VoLTE) service in India. It has no separate charges for voice calls and all the calls are made over the internet. JIO is currently operating across all the 22 telecom circles in India. Its distinguishing offer is the free internet, calls and other services till the 31st December 2016. Later, this offer was extended till 31st March 2017 as a "New Year Offer". Mukesh Ambani confirmed that this offer is made to help JIO meet its target of 100 million users.

Reliance JIO is a dream project having its grass roots way back in 2010. In June 2010, Reliance Industries (RIL) bought a 96% stake in Infotel Broadband Services Limited (ISBL) for 48 billion. ISBL was the only firm to win broadband spectrum in all 22 zones in India in the 4G Broadband Wireless Auction (BWA) that took place earlier that year. The ISBL was later renamed to Reliance JIO Infocomm Limited (RJIL) in January 2013. The trial version was launched on 27th Dec 2015 for the employees on the occasion of the 83rd birthday of Late Shri Dhirubhai Ambani. This release was made to determine the flaws in its working before releasing it for the public. It was made commercial on 5th Sept 2016 with a delay of about 6 months from the scheduled date.

Reliance JIO is the world's largest startup at ₹1.5 lakh crore investments. It aims at providing premium data service at low cost. It plans to have a partnership with thousands of small and emerging Indian entrepreneurs. The average age of the employee at JIO is 30. Mukesh Ambani describes this as the services created by the new generation for the new generation. As a long-term evolution, JIO has reportedly joined hands with various mobile companies developing LTE enabled smart phones like Intel and LYF. Despite the huge benefits provided by JIO to the customers, its fate remained uncertain till the free period is over. Some experts investigated and reported JIO's Business Model to be more expensive and uneconomical but after all now the Reliance JIO is thriving like a king, leaving other Telecom companies in a doubt about their own survival in the future.

On 21 July 2017, Jio introduced its first affordable 4G feature phone, powered by kiaOS, named as JioPhone. The price announced for it is ₹0 with a security deposit of ₹1500 which can be withdrawn back by the user by returning the JioPhone at Jio stores only after three years. This phone was released for beta users on 15 August 2017 and pre-booking for regular users started on 24 August 2017.

### **Objectives**

1. To know how other network operators were affected by Jio.
2. On what ways the Indian telecom industry changed after Jio's entry.
3. Jio's offer and plans compared with airtel plans.

## **Review of literature**

A day after Reliance Jio announced its postpaid offer at Rs 199, global investment banking firm Jefferies on Friday said the sharp discount launched by Jio would make incumbents respond to it which may further cut average revenue per user (ARPU) for Bharti Airtel and Idea. "This is at 50 per cent discount to comparable packs by incumbents and 60 per cent discount to post-paid ARPUs. We have been concerned on Post-paid as it contributes 20 per cent plus of revenues. This is likely Jio's first offer aimed at enterprise market. According to Rajbinder Singh (Assistant Professor) Reliance Jio's mega entry generates lot of drastic and unanticipated changes in consumer's behaviors. The entrant impacts the equilibrium and jolt the telecom industry. It leads to an uncertainty; the big service providers talk about mergers and acquisitions. Due to exiting barriers, they will not get of the industry but it becomes too difficult to survive for small players. The main objective of Reliance Jio is increasing their consumer base by providing high speed internet at nominal rates.

## **Research Methodology**

This research uses secondary data taken from internet, newspapers, and magazines.

The arrival of JIO brings the revolution in the whole telecommunication sector and now JIO will become the threat for its competitors. The plan of JIO is to provide High Speed Network to the entire nation. And these plans are much cheaper as compare to other telecom operators. The tariff plans announced by reliance JIO will be a game changer for the telecom industry and are expected to drive greater adoption across data and voice segments but it might also impact the profitability and sustainability of existing operators. JIO offers data transmission at almost four times the speed of 3G and 16 times the speed of 2G. This is expected to cause problems for other players such as Bharti Airtel, Vodafone and Idea, who have paid a huge price to buy the spectrum.

## **Airtel**

The impact of Reliance JIO on Airtel is so disruptive that Bharti Airtel chairman Sunil Mittal termed Reliance JIO Infocomm's voice and data offer 'unfair', and said the entire telecom industry was impacted due to the rival's freebies.

"There is an impact on the whole industry", Mittal said on the sidelines of the launch of Airtel's payment bank, "anything being offered free would have an impact on revenue and margins. This is unfair competition." Bharti Airtel has challenged the free voice and data offer by JIO, and sought intervention of the Telecom Dispute Settlement & Appellate Tribunal (TDSAT), which on January 6 asked the sector regulators to decide on Reliance JIO's free 4G services within a reasonable time.



Telecom Regulatory Authority of India (TRAI) in October last year, suggested a penalty of ₹3,050 crores on Bharti Airtel, Vodafone India and Idea Cellular for denying adequate connectivity to JIO. Of this, Bharti Airtel's share was ₹1,050 crores. Bharti Airtel Ltd offered free calls and data to anyone switching to its network, in an attempt to counter free services from Reliance JIO, available until 31 March. Customers cannot opt for the Airtel offer from 4 January to 28 February. After free calling launched by Airtel, the company has now launched additional data benefits. To be sure, Reliance JIO is offering free voice and data to all JIO customers until 31 March 2017.

## **Vodafone**

Not only Airtel but also India's second largest mobile network operator Vodafone is also affected by the entry of Reliance JIO. After JIO's Happy New Year Offer Vodafone announced that it was cutting the price of its 4G data by huge 50 percent. In other words, it was offering double 4G data.

"We had recently made incoming free on national roaming across India. Our hundreds of million customers can remain confidently connected and enjoy talking to their loved ones worry free. Our 4G customers will further enjoy the additional benefit of up to free 1GB data along with unlimited calls," Sandeep Kataria, Chief Commercial Officer, Vodafone India said in the statement. According to Vodafone, "All Vodafone 4G prepaid customers can now avail 'Double Data' benefits on existing market pack and will enable Vodafone customers to enjoy an enhanced mobile internet experience".

## **Idea**

Facing stiff competition from new entrance of JIO, first Vodafone then Airtel and now Idea has also updated its existing call plans to match up with JIO. Idea which is the third largest telecom network in India, rolled out free data bundle in the plans for their customers. This comes within few weeks of the incumbents offering similar services to compete with Mukesh Ambani owned Reliance JIO, which has been boasting of getting half million subscribers a day since its launch. According to chief marketing officer of Idea Cellular, Shashi Shankar, "These new plans will further drive 4G penetration amongst users and will encourage idea customers to adopt the companies high speed wireless broadband services, furthering data penetration". Idea thinks, by providing their customers with easy and affordable solution for their communication and infotainment needs, they can open the door to endless possibility for them.

## **10 Ways the Indian Telecom Industry Changed After Jio Started Operations**

Reliance Jio officially launched its commercial operations on 5<sup>th</sup> sept 2016, and it has drastically changed the telecom sector with its free voice calls and cheap 4G services that changed the way Indian users consumed data. Free for the first six months after launch, the company's 4G data services provided consumers the option to watch more online videos and other content than ever before, something that became apparent when India jumped ahead of the US and China to take the position of world's biggest consumer of mobile data. Eventually the company's services did become paid, but that did not stop the Jio juggernaut – primarily because of the ultra-low tariff the company levied for its data – as consumers

switched to its Jio Prime subscription service. Of course, the competition matched Jio's offers too, bringing in cheaper plans that provided bundled calls and much more data than they were providing before.

Here's a look at 10 ways the telecom industry changed after Jio's entry.

1. Ultra-cheap data
2. Increased consumption of online content
3. Free voice calls
4. Proliferation of 4G smartphones
5. Faster mobile data
6. The death of 3G
7. A record in user acquisition:
8. Improved broadband Internet availability
9. Vodafone, Idea Cellular merged
10. Helped ease the way for online streaming services

### **Jio: Digital India Start up Fund**

- Jio has started a Digital India start up fund and is also working to create digital entrepreneurship hubs in key cities and towns of India.
- Our aim is to build a platform for young Indians who want to create digital businesses of the future. The Jio Digital India Start up Fund has set aside RS.5000 crores to be invested over the next 5 years.

### **Jio Money: Digitally enabled India**

Today with JioMoney, every Indian has access to a Digital money wallet that is linked to their bank account. JioMoney is rapidly expanding its reach to millions of touch points where Adhara based micro-ATMs will be deployed. Jio is working to empower Indian merchants by building a digital retail ecosystem, which we are calling JIOMONEY MERCHANT SOLUTIONS.

### **JIO PREPAID PLAN:**

<b>Plans</b>	<b>Validity</b>	<b>Benefits</b>
Rs.399	84 days	126 GB
Rs.149	28 days	42 GB
Rs.349	70 days	105 GB
Rs.449	91 days	136 GB

### **Airtel PREPAID PLAN:**

<b>Plans</b>	<b>Validity</b>	<b>Benefits</b>
Rs.199	28 days	40 GB
Rs.249	28 days	56 GB
Rs.499	82 days	164 GB
Rs.509	90 days	126 GB

## **Conclusions**

We here by conclude that, Reliance Jio has made huge impact on the other network operators by offering low cost service. Reliance Jio penetrated every segment of consumers with its low cost 4g. This affected share price and the value of other telecom companies

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- [http://www.airtel.in/myplan-infinity/?icid=home\\_myplan\\_footer](http://www.airtel.in/myplan-infinity/?icid=home_myplan_footer)

# **AN EMPRICAL STUDY ON HUMAN RESOURCE ACCOUNTING PRACTICES IN SELECTED INDIAN COMPANIES**

Hemanth Kumar

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## **INTRODUCTION**

### **HUMAN RESOURCE ACCOUNTING: A PROFILE**

In the present age of knowledge driven economy, the most important asset of an organization are its human resources. Human resources are considered to be the key players in the process of production. Even though an organization have vast physical and financial resources but not utilize its human resources effectively and efficiently it may find itself unable to achieve its organizational objectives. To a great extent the success of any enterprise depends upon the quality, ability and character of human resource working in it.

Traditional accounting system does not account on the human elements of an organization. It provides information only about the physical and financial resources. This resulted into the false and unfair presentation of financial statements. The collective efforts of these scholars gave rise to a new branch of accounting generally known as human resource accounting (HRA).

Human Resource Accounting is defined as “the process of identifying and measuring data about human resources and communicating this information to interested parties”. HRA process involves the measurement of cost incurred by companies to recruit, select, train and develop human resources.

### **STATEMENT OF THE PROBLEM**

The study is to understand whether the valuation and disclosure has a positive/negative/no impact on the profitability of the company. It focuses on assessing the strength of profitability along with the human capital assessed over the years. The study also focuses on analysing the human resource ratios and to check how beneficial it can be to improve the financial score of the companies.

### **OBJECTIVES OF THE STUDY**

- To make inter-company comparison for various valuation ratios to Human resource accounting across the selected companies.

## SCOPE OF THE STUDY

The measurement and reporting of HRA in Indian Industry are in growing trend. The present study will be undertaken to study on Human Resource Accounting Practices of selected Indian companies. This facilitates in concluding if human resource must be accounted or if it is beneficial to the organization. The study is confined to five Indian Companies for reporting of present human resources. The units selected for the study of reporting are:

- Cement Corporation of India (CCI)
- Hindustan Petroleum Corporation Limited (HPCL)
- Infosys Technologies Limited.
- Rolta India Limited.
- Oil and Natural Gas Corporation Limited (ONGC)

## RESEARCH METHODOLOGY

### REVIEW OF LITERATURE

**Sur & Jafar, (2008)** evaluates the position and performance of human resources of National Thermal Power Corporation (NTPC) Limited with the help of its human resource accounting information both during the pre- and post-liberalization periods and makes a comparison between them. The study reveals that the company achieved a very high profile in the performance of its human organization in the post liberalization period, combating efficiently, in the process, all the obstacles that emanated as a result of liberalization, globalization, and competitiveness.

**Kirfi&Abdullahi (2012)** aims at assessing possibilities for domestication of HRA Practice in Nigeria, the researchers reviewed the historical background of HRA and its current practices around the world in order to highlight some important lessons that could be learned by Nigeria as benefit or otherwise of HRA practice to the economy.

### Exploratory research:

The study uses facts or information already available to analyse the data to make a critical evaluation of the research problem of Human resource accounting and its respective impacts.

### DATA COLLECTION

The study is empirical in nature and is based on **secondary data source**. Various sources of like prospectus, press release, newspapers, magazines, etc. are used by the management to disclose the information and performance of their company.

## OBJECTIVE 1

**TABLE 1.1 RATIO ANALYSIS OF TOTAL REVENUE TO HR VALUE**

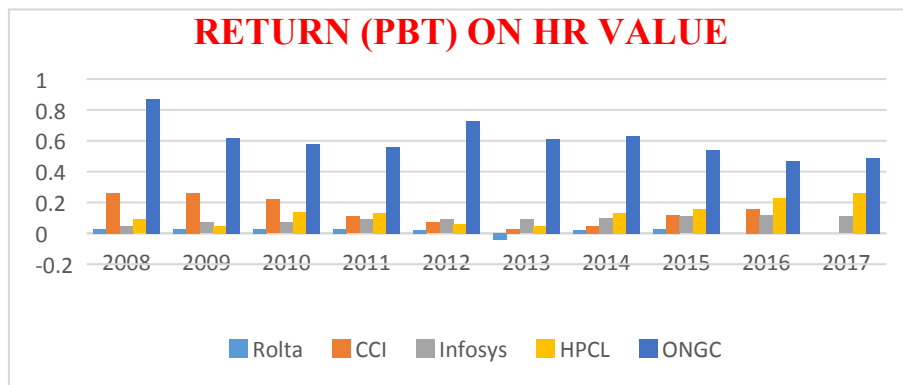
Companies	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
-----------	------	------	------	------	------	------	------	------	------	------



<b>Rolta</b>	0.03	0.03	0.03	0.03	0.02	-0.04	0.02	0.03	0	0
<b>CCI</b>	0.26	0.26	0.22	0.11	0.07	0.03	0.05	0.12	0.16	0.18
<b>Infosys</b>	0.05	0.07	0.07	0.09	0.09	0.09	0.1	0.11	0.12	0.11
<b>HPCL</b>	0.09	0.05	0.14	0.13	0.06	0.05	0.13	0.16	0.23	0.26
<b>ONGC</b>	0.87	0.62	0.58	0.56	0.73	0.61	0.63	0.54	0.47	0.49

Computed from secondary source.

**GRAPH 1.2** Chart representing Return (PBT) on HR value ratio of selected companies



This ratio is computed by dividing profit before tax with HR value. Like the previous ratio, this ratio is also helpful in employee driven businesses. Total Revenue to HR value does not take into account expenses incurred as it takes revenue as base. However, this ratio takes into consideration the profit earned on per rupee of HR Value. This calculation removes all expenses to provide a measurement that demonstrates what profit or loss human productivity generated over a period of time or in a fiscal year. Thus this ratio is directly linked to the productivity of the human resources in an organisation. The higher the ratio, the better it is for the organisation. In this case HPCL and Infosys are on an upward trend. On the other hand, ONGC and CCI depicts a weaker trend. Rolta India was just safe in maintaining a good trend in reaping profits with the human capital.

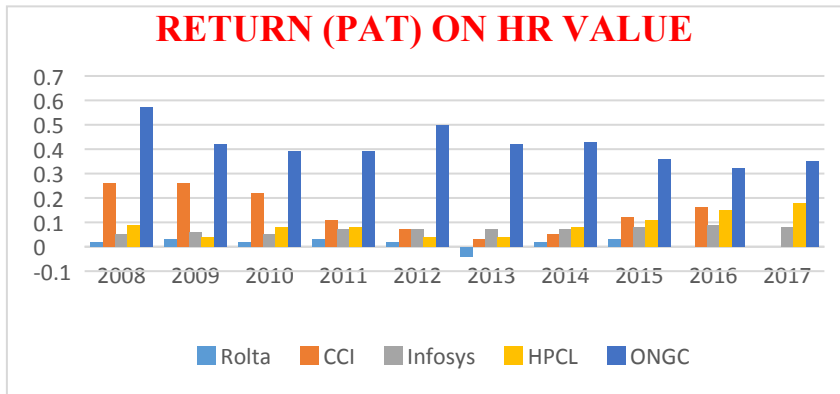
**TABLE 1.3** RATIO ANALYSIS OF RETURN (PAT) ON HR VALUE

Companies	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>Rolta</b>	0.02	0.03	0.02	0.03	0.02	-0.04	0.02	0.03	0	0
<b>CCI</b>	0.26	0.26	0.22	0.11	0.07	0.03	0.05	0.12	0.16	0.18
<b>Infosys</b>	0.05	0.06	0.05	0.07	0.07	0.07	0.07	0.08	0.09	0.08

<b>HPCL</b>	0.09	0.04	0.08	0.08	0.04	0.04	0.08	0.11	0.15	0.18
<b>ONGC</b>	0.57	0.42	0.39	0.39	0.5	0.42	0.43	0.36	0.32	0.35

Computed from secondary source.

**GRAPH 1.3** Chart representing Return (PAT) on HR value ratio of selected companies



This ratio is same as PBT on HR value except it takes into account effect of taxation while calculating return earned. This ratio is practically more useful as tax expense plays considerable role in deciding profit of the entity. The higher the ratio, the better it is for the organisation. In this case again, ONGC regards productivity of human capital in high significance followed by HPCL and Infosys. In this case HPCL and Infosys are on an upward trend. On the other hand, ONGC and CCI depicts a weaker trend. Rolta India was just safe in maintaining a good trend in reaping profits with the human capital.

**TABLE 1.4 RATIO ANALYSIS OF HR VALUE TO TOTAL ASSET**

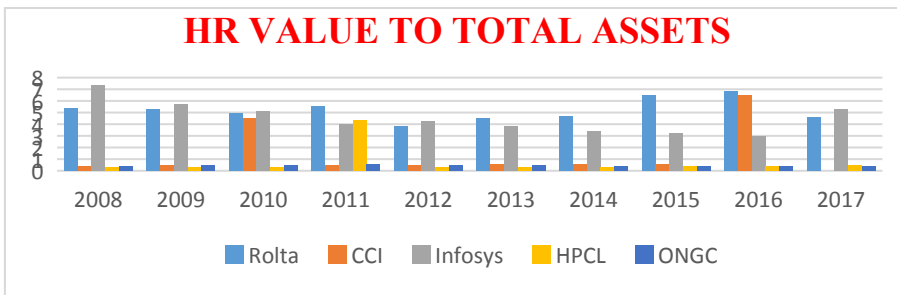
<b>Companies</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
<b>Rolta</b>	5.34	5.26	4.94	5.51	3.81	4.51	4.68	6.46	6.80	4.57
<b>CCI</b>	0.41	0.46	4.47	0.48	0.46	0.53	0.55	0.57	6.52	6.55
<b>Infosys</b>	7.33	5.73	5.14	4.01	4.22	3.82	3.35	3.22	2.99	5.29
<b>HPCL</b>	0.3	0.27	0.27	4.31	0.3	0.33	0.27	0.38	0.36	0.44
<b>ONGC</b>	0.37	0.45	0.46	0.56	0.48	0.46	0.41	0.38	0.41	0.39

Computed from secondary source.

**GRAPH 1.4** Chart representing HR value to Total Assets ratio of selected companies



## HR VALUE TO TOTAL ASSETS



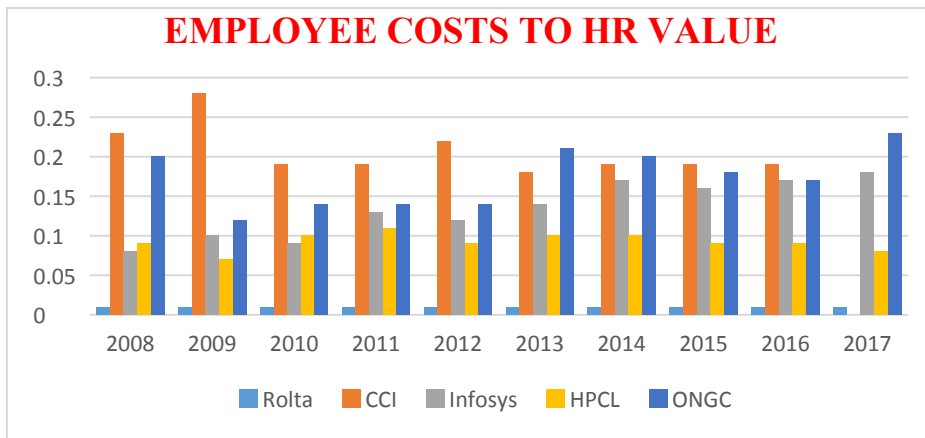
This ratio is calculated in percentage form. This ratio signifies how much percentage are the human assets valued as compared to the total tangible and intangible assets of the company. This ratio is very high for service sector industries, where success more depends on the output of its human assets rather than machines. For example, a ratio of 500% would indicate that human assets of the corporation are valued 500 times than the physical assets as shown in the company's balance sheet. In this case unlike differently it is the public sector which showed a growing trend signifying that its human assets are more valued than machines. The service sector industries especially Infosys showed much weaker growth.

**TABLE 1.5 RATIO ANALYSIS OF EMPLOYEE COSTS TO HR VALUE**

Companies	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>Rolta</b>	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
<b>CCI</b>	0.23	0.28	0.19	0.19	0.22	0.18	0.19	0.19	0.19	0.20
<b>Infosys</b>	0.08	0.1	0.09	0.13	0.12	0.14	0.17	0.16	0.17	0.18
<b>HPCL</b>	0.09	0.07	0.1	0.11	0.09	0.1	0.1	0.09	0.09	0.08
<b>ONGC</b>	0.2	0.12	0.14	0.14	0.14	0.21	0.2	0.18	0.17	0.23

Computed from secondary source.

**GRAPH 1.5** Chart representing Employee Costs to HR value ratio of selected companies



This ratio is also calculated in percentage form by dividing employee costs with HR value. There is always a difference between employee costs actually incurred by the entity on recurring year on year basis and HR Value calculated by different methods of its human assets. Employee cost can be directly traced out from the financial statements of the entity, while HR Value needs to be calculated separately based on different theories available. This ratio indicates percentage of actual employee cost incurred to build HR Value. It signifies how much percentage are the employee costs as compared to its value. An organisation would be better off when the proportion of cost to value creation is less. In this case, CCI is building HR value with lesser employee cost. Other companies are on a rise with respect to the cost pertaining to the staff.

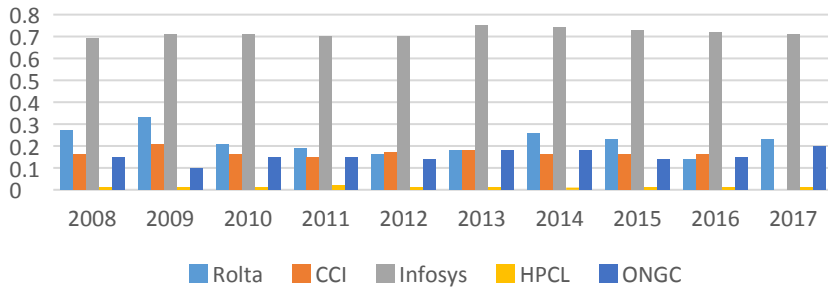
**TABLE 1.6 RATIO ANALYSIS OF EMPLOYEE COSTS TO TOTAL COSTS**

Companies	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>Rolta</b>	0.27	0.33	0.21	0.19	0.16	0.18	0.26	0.23	0.14	0.23
<b>CCI</b>	0.16	0.21	0.16	0.15	0.17	0.18	0.16	0.16	0.16	0.20
<b>Infosys</b>	0.69	0.71	0.71	0.7	0.7	0.75	0.74	0.73	0.72	0.71
<b>HPCL</b>	0.01	0.01	0.01	0.02	0.01	0.01	0.01	0.01	0.01	0.01
<b>ONGC</b>	0.15	0.1	0.15	0.15	0.14	0.18	0.18	0.14	0.15	0.2

Computed from secondary source.

**GRAPH 1.6** Chart representing Employee Costs to Total Costs ratio of selected companies

## EMPLOYEE COSTS TO TOTAL COSTS



This ratio is also calculated in percentage form by dividing employee costs to the total costs of an organization. It is also called expense factor. It shows the percentage of total expenditure of company spent behind its human assets. Higher the ratio, the higher the pay outs to employees. This ratio is significantly higher in service sector industry. In this case Infosys are on a higher side to pay out to its employees. It can include various costs like training, perks, salaries, bonus, development or any other staff costs. The rest of the companies are also striving towards the employee benefit schemes.

### FINDINGS

Based on the outcome from the analysis, the following summary of findings are stated.

1. The study revealed that increase in employee cost has positive effect on organizational profitability.
2. Also that the number of employees has influence on organizational profitability.
3. Another finding is that there is a significant difference between the private companies and public companies human resource accounting disclosures.
4. The study also compared the differences in various HRA ratios for the selected five companies and there are significant differences observed in the ratios as the nature of operations of the companies differs.

### SUGGESTIONS

1. Organization should enhance the retention of education and training on staff so as to avert wastage of knowledgeable investment.
2. Accounting standard board should incorporate their accounting standard for the valuation and disclosure of human resource accounting.
3. The company law should require companies to attach information about the value of human resource and the result of their performance during their accounting year in notes and schedule.
4. The relevant authorities should look into coming up with a financial reporting standard on human resource activities.

## CONCLUSION

The study ascertained the relationship between company's financial performance with the rise in human resources and the study finds that a positive relationship exists between the financial performance of a company and its level of Human Resource Accounting Disclosure. Further, findings of the study indicate that public companies are disclosing human resources accounting information than private companies and company's profitability positively influences companies to report the human resources accounting information in their annual report. The study also finds that most companies still use the notes to the accounts as the preferred medium of disclosing human resources accounting information. The study also ascertained that the level of human resources accounting reporting is still very low.

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## **A STUDY ON PUBG ADDICTION IN ST.ALOYSIUS DEGREE COLLEGE, BANGALORE**

Arvind Avinash - IIBBA

Sachin - II BBA

### **INTRODUCTION**

PUBG stands for “PLAYERS UNKNOWN BATTLE GROUND”. It is a competitive survival shooter formally developed by blue hole. Pubg is being developed by Pubg corp. A blue hole subsidiary company. In co-operation with Brendan Greene as the creative director. At present this game gaining popularity day-by-day. In review of literature, a research says India is being ranked 3<sup>rd</sup> place after U.S.A and China. In recent times in India, Pubg has been banned in two states as on 1-25-2019 such as, Maharashtra and Gujarat. According to the verge, PUBG for mobile now has **200 million** users and about **30 million** active daily users in India. First time in Gujarat 10 college student were arrested by police of same. Due to playing Pubg in public place. Google has recognized Pubg as the world’s best game as on 2018.

### **OBJECTIVES**

- To ascertain the number of Pubg users in our college.
- To ascertain behavioural change after playing Pubg.
- To ascertain the student’s impact on academic performance.

### **RESEARCH METHODOLOGY**

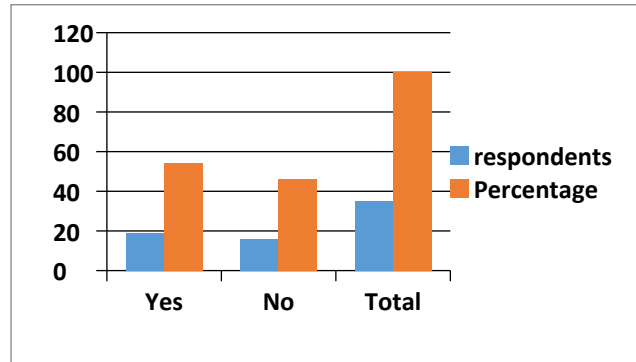
This research is a descriptive type. This research uses primary data collected from 35 respondents through issuing questionnaires. And secondary data collected through Aloysius college research journal (2015-16) and internet. The research is limited to the student of Aloysius College and respondents are from Bangalore.

**ANALYSIS AND INTERPRETATION**

**Objective 1: To ascertain the number of Pubg players in our college.**

**Table 1.1 – Do you have Pubg app in your mobile?Graph 1.1**

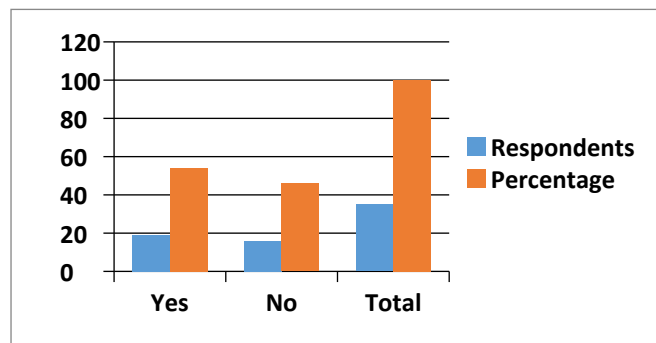
Particulars	No of respondent	Percentage
Yes	19	54%
No	16	46%
Total	35	100%



From the above table 1.1, it is shown that 19 of 35 respondents have Pubg app in their mobile and 16 do not. As per the table analysis it shows that 54% have Pubg app in their mobile and 46% have no Pubg app in their mobile. In this we come to know that majority of the Aloysius student have Pubg application in their mobile.

**Table 1.2 - Do you play Pubg game in your mobile?Graph 1.2**

Particulars	No of respondent	Percentage
Yes	19	54%
No	16	46%
Total	35	100%



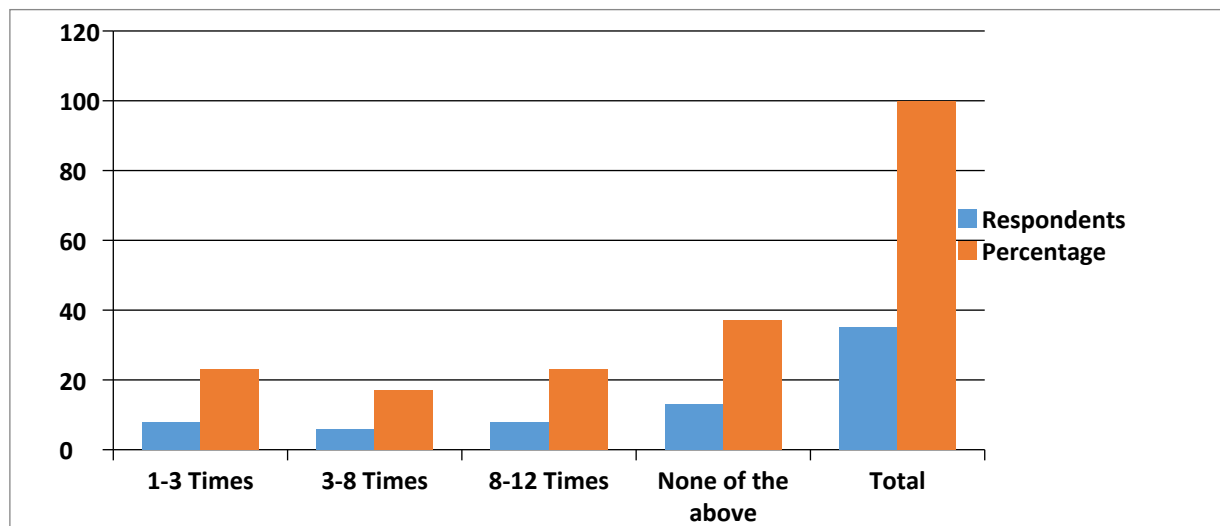
From the above table 1.2, 19 of 35 respondents play Pubg in their mobile on other hand 16 of 35 respondents do not. Therefore, from analyzing the table and graph it can be understood that 54% of students play in mobile and other 46% of students play in other sources such as personal computers and laptop.

**Table 1.3 –How many times do you play Pubg in a day?**

Particulars	No of respondent	Percentage

1-3 Times	8	23%
3-8 Times	6	17%
8-12 Times	8	23%
None of the above	13	37%
Total	35	100%

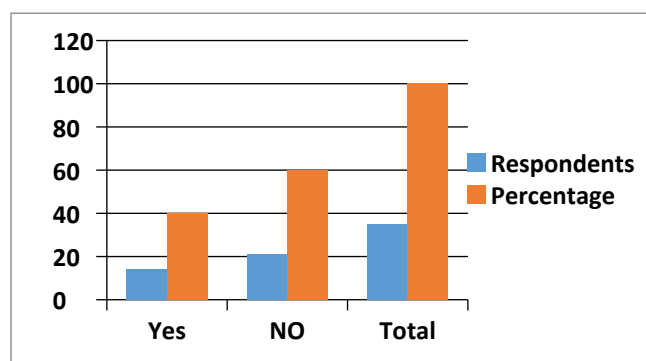
Graph 1.3



From the above table 1.3, 8 of 35 respondents play 1 to 3 times indicating 23%, 6 to 35 respondents play 3 to 8 times indicating 17%, and 8 to 35 respondents play 8 to 12 times indicating 23% on daily basis. Therefore, from analyzing the table and graph it can be understood 63% of students in Aloysius play Pubg and other 37% of students do not.

Table 1.4 – Do you play Pubg during class hours?Graph 1.4

Particulars	No of respondent	Percentage
Yes	14	40%
No	21	60%
Total	35	100%

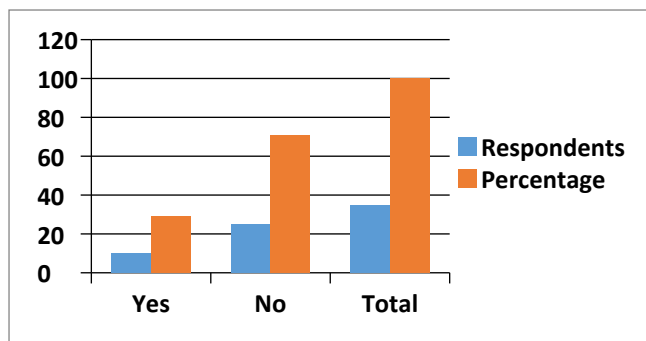


From the above table 1.4,14 of 35 respondents play Pubg during class hours on other hand 21 of 35 respondents do not play during class hours indicating 40% and 60%. Therefore, from analyzing the table and graph majority of students in Aloysius do not play Pubg during class hours.

Table 1.5 - Are you an elite player.Graph 1.5

Particulars	No of respondent	Percentage

Yes	14	40%
No	21	60%
Total	35	100%

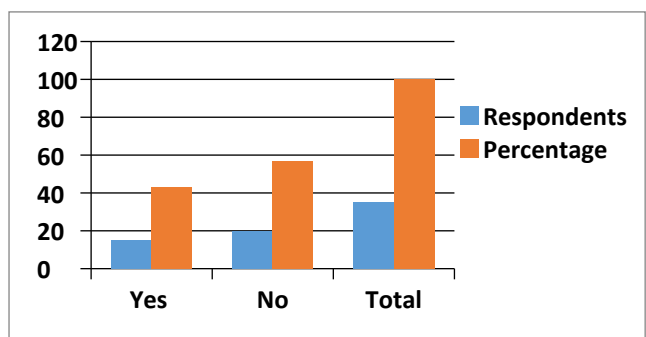


From the above table 2.1, 10 of 35 respondents are elite player on other hand 25 of 35 respondents are non-elite player indicating 29% and 71%. Therefore, from analyzing the table and graph majority of students in Aloysius are non-elite player by investing 0% of finance in the game.

**Objective 2: To ascertain the behavioral change after playing Pubg.**

Table 2.1 – Does your mental health is been affected? Graph 2.1

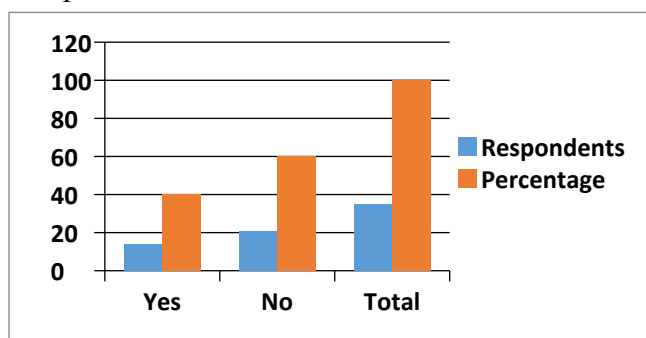
Particulars	No of respondent	Percentage
Yes	15	43%
No	20	57%
Total	35	100%



From the above table 2.1, 15 of 35 respondents mental health has been affected on other hand 20 of 35 respondents mental health is not been affected indicating the percentage of 43% and 57%. Therefore, from analyzing the table and pie chart majority of Aloysius students mental health is not been affected.

Table 2.2 – Does Pubg disrupt your sleep pattern? Graph 2.2

Particulars	No of respondent	Percentage
Yes	15	43%
No	20	57%
Total	35	100%



From the above table 2.2, 14 of 35 respondents sleep pattern is been affected on other hand 21 of 35 respondents sleep pattern is not been affected indicating the percentage of 40% and 60%. Therefore, from analyzing the table and graph majority of students in Aloysius sleep pattern is not been affected.

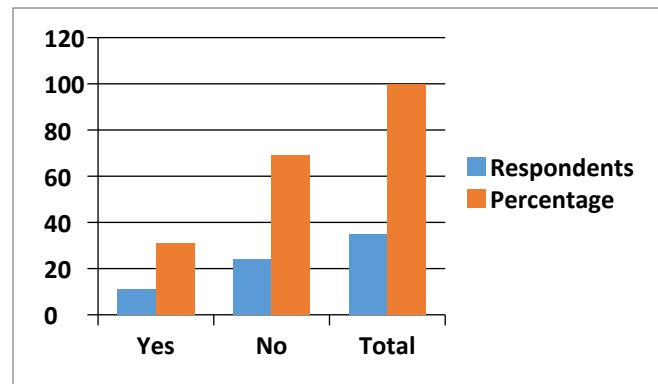
Table 2.3 – Do you get chicken dinner regularly in a day?

Graph 2.3

Particulars	No of respondent	Percentage
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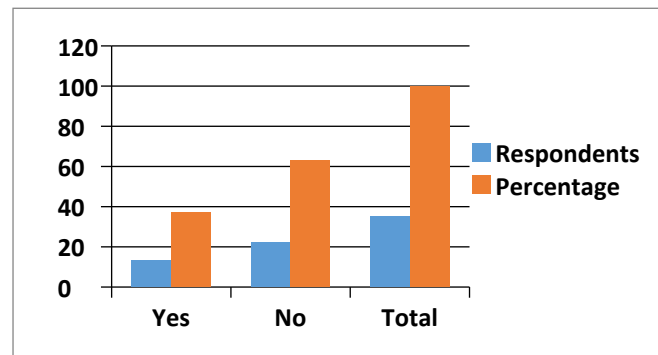
Yes	11	31%
No	24	69%
Total	35	100%



From the above table 2.3, 11 of 35 respondents regularly get chicken sinner on other hand 24 of 35 respondents do not get chicken diner regularly on daily biases Indicating the percentage of 31% and 69%. Therefore, from analyzing the table and graph majority of Aloysius students do not get chicken dinner regularly.

Table 2.4 – Does Pubg impact your purchasing power of your mobile?Graph 2.4

Particulars	No of respondent	Percentage
Yes	13	37%
No	22	63%
Total	35	100%

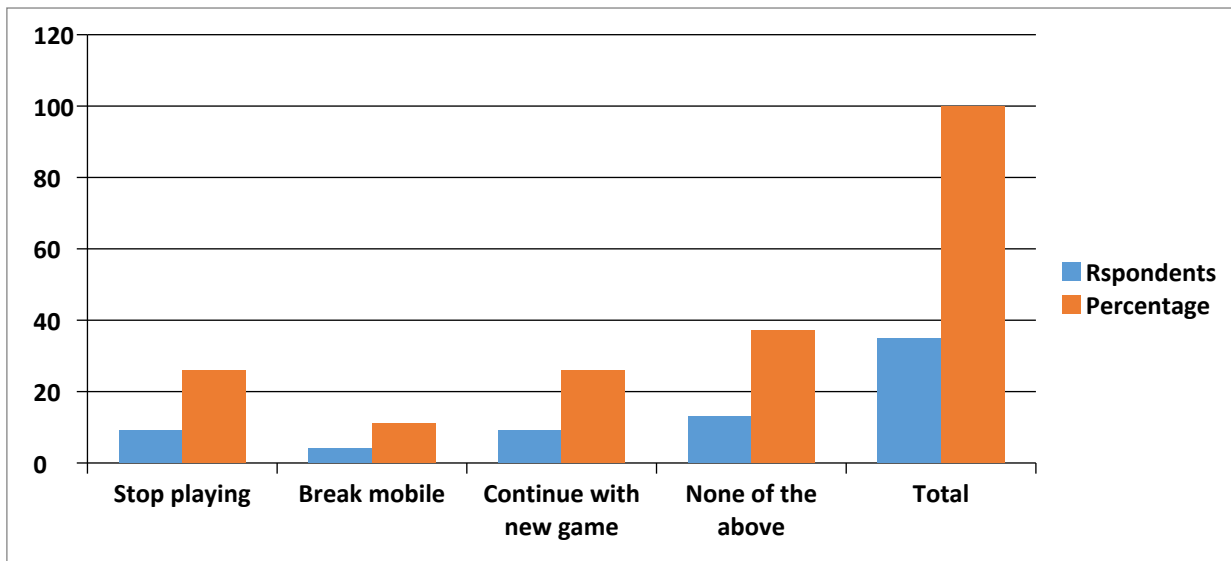


From the above table 2.5, 13 of 35 respondents were impacted in purchasing power of mobile on other hand 22 of 35 respondents were not affected due to Pubg Indicating the percentage of 37% and 63%. Therefore, from analyzing the table and graph majority of Aloysius students were not affected due to Pubg.

Table 2.5 – If you fail to get chicken dinner how do you react?

Particulars	Respondents	Percentage
Stop playing	9	26%
Break phone	4	11%
Continue with new game	9	26%
None of the above	13	37%
Total	35	100%

Graph 2.5

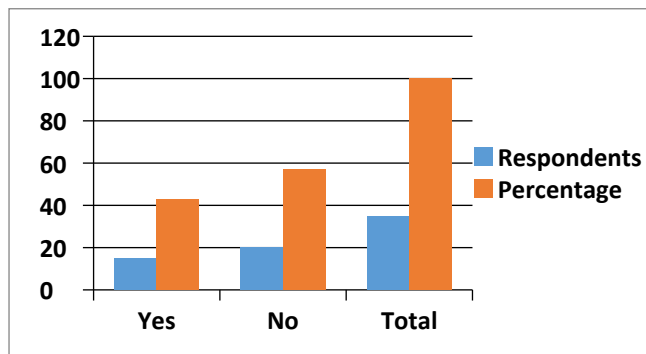


From the above table 2.5, 9 of 35 respondents stop playing Pubg after fail to get chicken dinner, 4 to 35 respondents broken their mobile in past due to Pubg, 9 of 35 respondents continue with new game after fail to get chicken dinner indicating the percentage of 26%, 11% and 26%. Therefore, from analyzing the table and graph 13 of 35 respondents fail to do above options indicating percentage of 37%. Majority of Aloysius students perform actions other than above mentioned.

**Objective 3: To ascertain the pubg’s impact on academic performance of students.**

Table 3.1 – Does Pubg affect your academic performance? Graph 3.1

Particulars	No of respondent	Percentage
Yes	15	43%
No	20	57%
Total	35	100%

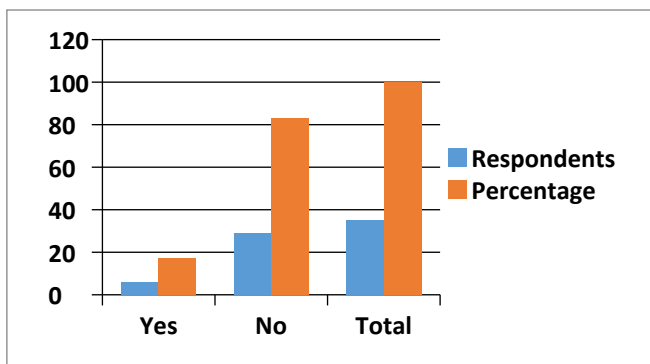


From the above table 3.1, 15 of 35 respondents academic performance is been affected due to Pubg on other hand 20 of 35 respondents academic performance is not affected indicating the percentage of 43% and 57%. Therefore, from analyzing the table and graph majority of Aloysius student’s academic performance is not affected due to Pubg.

Table 3.2 – Can you learn many things while playing Pubg?

Graph 3.2

Particulars	No of respondent	Percentage
Yes	6	17%
No	29	83%
Total	35	100%

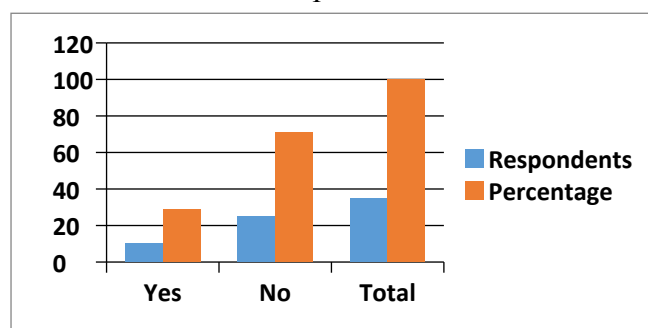


From the above table 3.2, 6 of 35 respondents have learnt many things from Pubg on other hand 29 of 35 respondents have learnt nothing from Pubg indicating the percentage of 17% and 83%. Therefore, from analyzing the table and graph majority of Aloysius students has learnt nil from Pubg except 17% of college students.

**Table 3.3- Does Pubg relax your mind during examination?**

**Graph 3.3**

Particulars	No of respondent	Percentage
Yes	10	29%
No	25	71%
Total	35	100%

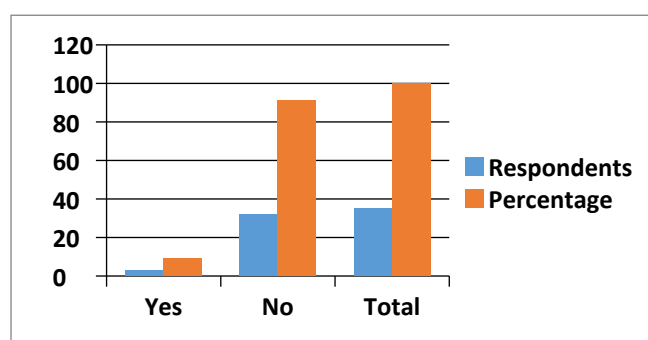


From the above table 3.3, 10 of 35 respondents mind has been relaxed during examination by Pubg on other hand 25 of 35 respondents mind have not relaxed indicating the percentage of 29% and 71%. Therefore, from analyzing the table and graph majority of Aloysius students mind have been not relaxed by Pubg during examination.

**Table 3.4- While in studies, did your academic grade grow higher due to Pubg?**

**Graph 3.4**

Particulars	No of respondent	Percentage
Yes	03	09%
No	32	91%
Total	35	100%

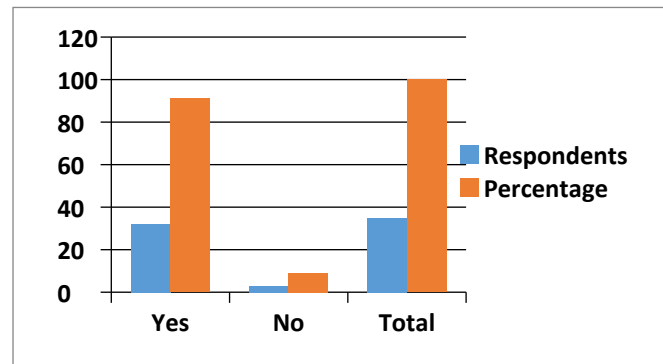


From the above table 3.4, 3 of 35 respondents grade has gone up due to Pubg on other hand 32 of 35 respondents grade has gone down indicating the percentage of 09% and 91%. Therefore, from analyzing the table and graph majority of Aloysius students grade has gone low due to Pubg.

Table 3.5 - **While in studies, did your academic grade grow lower due to Pubg?**

Graph 3.5

Particulars	No of respondent	Percentage
Yes	32	91%
No	03	09%
Total	35	100%



From the above table 3.5, 32 of 35 respondents grade has gone low due to Pubg on other 03 of 35 respondents grade has gone up indicating the percentage of 91% and 09%. Therefore, from analyzing the table and graph majority of Aloysius students grade has gone low due to Pubg.

### FINDINGS

- The number of Pubg players in our college is comparatively less than any other colleges in Bangalore.
- The number of elite pass holder and purchasing power of mobile in our college is less. Thus it is less, Pubg which is popular among many battle games. This impacted the students of Aloysius in both aspects such as purchasing power of mobile as well as investing in the game for a special pass called elite.
- Pubg has affected the psychological behaviours such as mental health and sleep pattern of the students in Aloysius College. But the impact of disturbance is comparatively low.
- 77% of respondents play Pubg at least 1 to 12 times a day. Around 6 hours not either for relaxation or acquiring knowledge. This results in wastage of time among the students of Aloysius College.
- 91% of respondent's academic grade has gone down because of Pubg.

### SUGGESTIONS

- Jagruti pandya, who is the chairperson of Gujarat child rights body has also said to national commission for protection of child rights (NCPCR) has issued a recommendation to ban Pubg in entire state. He said, "The NCPCR had sent a letter to all states and recommended a ban on the game. All states are required to implement it. Looking to negative effects of the game. Leading to murder cases.
- According to new viral message on social media, the popular mobile application game Pubg has been banned by the high court of Maharashtra as on December 26, 2018. To protect students and youngsters of the state.

### CONCLUSION

It's hereby, concluded that the level of Pubg addiction in our colleges is comparatively less than any other college in Bangalore. This is been proved from the results of above research. Pug has both positive and negative. It depends up on the perception of individuals. And how often one downloads, and how much one plays the game in a day.

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## ELECTRIC MOBILITY

Rakan,

III B.Com

### **Introduction:**

The shift to electric cars will come faster and in a more pronounced way, battery Technology advancements and regulation in “China and Europe”

Ahybrid electric vehicle (HEV) is a type of hybrid vehicle that combines a conventional internal combustion engine(ICE) System within electric propulsion system.

In India, the automobile industry is one of the key sectors driving economic growth. More than 25 million vehicle includingpassenger vehicles, commercial vehicles, three wheelers and two-wheeler were produced in FY17, reporting ajump of 5.4% from the previous fiscal year. However, it is also one of the sources of pollution.

India is home to 33 polluted cities out of 100 most polluted cities in the world. The main cause of this exponential increase in the pollution level is the fuel thirsty vehicles. Automobiles are the primary source of air pollution in India's major cities. In India, transportation sector emits an estimated 261 tons of CO<sub>2</sub> of which 94.5% is contributed by road transportation.

Vehicles in major metropolitan cities estimated to account for 70% of CO, 50% of HC, 30-40% of NO<sub>x</sub>, 30% of SPM and 10% of SO<sub>2</sub> of the total pollution load of these cities,

These high levels of pollutants are mainly responsible for respiratory and other air pollution related ailments including lung cancer, Asthma etc. which is significantly higher than the national average

### **Objective:**

- a. To study the emission of gasoline vehicles which causes damage to the local and global air quality
- b. To create awareness about the use of electric vehicle in India
- c. To step forward towards the use of clean energy

### **Research Methodology:**

This research uses secondary data taken from the internet, newspapers, magazines and journals

- **Measures taken by central government**

- i. Energy Efficiency Services Limited (EESL): Under the administration of Ministry of Power, Government of India has set the target to produce 10,000 electric vehicles from Tata Motors. Tata Motors will now supply the electric cars in two phases, first 500 electric cars will be supplied to EESL in November 2017 and remaining 9,500 units in the second phase

These cars will be used to replace the petrol and diesel cars used by government and its Agencies over a 3–4-year period. The total number of vehicles used by government and its agencies in the country is estimated to be 500,000. Reiterating its commitment to the Paris agreement the Government of India has decided to make a major shift to electric vehicles by 2030, by which it can bring down the air pollution.

- ii. The FAME India (Faster Adoption and manufacture of (Hybrid) and Electric Vehicles): This scheme is an incentive scheme for the promotion of Electric and Hybrid Vehicles in the country. It was launched by the Ministry of Heavy industries and public enterprises in 2015 to incentivize the production and promotion of Eco-Friendly vehicles.

### **The Fame scheme operates in two phases:**

- a. Phase 1 started in 2015 and was completed on March 31st 2019
- b. Phase 2 started from April 1st 2019 will be completed by March 31st 2022

The Scheme covers hybrid technologies like Mild hybrid, strong hybrid plug in hybrid and battery electric vehicles.

FAME focuses on 4 areas i.e:- Technology development, domain creation, pilot project and charging infrastructure.

- iii. Government of India launched the National Electric Mobility Mission plan (NEMMP) 2020, in the year 2013 its aim to achieve national fuel security by hybrid and electric vehicles, vehicular pollution and growth of domestic manufacturing capabilities.