

## Inspira-

# Journal of Commerce, Economics & Computer Science(JCECS)

(A National Quarterly Peer Reviewed Refereed Journal) Vol.08 | No.01 | January – March, 2022

## Journal of Inspira Research Association

#### Indexing Status: Inspira - JCECS is Indexed and Included in:

COSMOS Foundation & Electronic Journal Library EZB, Germany || Directory of Journals indexing (DOJI) International Institute of Organized Research (I2OR) || Global Society for Scientific Research (JIF) International Accreditation and Research Council (IARC) || Research Bible || Academic Keys International Society for Research Activity (ISRA) || Open Academic Journals Index (OAJI) Directory of Research Journal Indexing (DRJI) || International Scientific Indexing (ISI) Journal Factor (JF) || General Impact Factor (GIF) || Scientific World Index (SCIWIN) International Innovative Journal Impact Factor (IIJIF).

### **EDITORIAL BOARD - JCECS**

#### **CHIEF EDITOR**

PROFESSOR (DR.) S. S. MODI

Former Head

Department of Accountancy and Business Statistics
Faculty of Commerce, PG School of Commerce
University of Rajasthan, Jaipur-302004 Rajasthan (India)
Past President, Indian Accounting Association (IAA)
President, Indian Accounting Association, Durgapura Jaipur Branch
25, Modi Sadan, Sudama Nagar, Opp. Glass Factory, Tonk Road, Jaipur-302018 Rajasthan

#### MANAGING EDITORS

Dr. Pacha. Malyadri

Email ID: editor@inspirajournals.com | profdrssmodi@gmail.com

ICSSR Senior Fellow
(Research Advisor in Management & Commerce)
Center for Economic and Social Studies (CESS),
(An ICSSR Research Institute, Ministry of HRD, Govt. of India)
Begumpet, Hyderabad
drpm16@gmail.com

#### Dr. Kankipati Srinivasa Rao

Mobile No. +91-98293 21067

Associate Professor Commerce Vivek Vardhini College of Arts, Commerce, Science & PG Studies (Osmania University) Jambagh, Koti, Hyderabad Email Id: srikanrao2006@gmail.com

#### **EDITORIAL CUM ADVISORY BOARD**

Prof. Nageshwar Rao Uttarakhand Open University, Nainital	<b>Prof. Karamjeet Singh</b> Panjab University, Chandigarh	Dr. Prakash Sharma arh University of Rajasthan, Jaipur	
Prof. Pratap Singh Chauhan Saurashtra University, Rajkot	<b>Prof. P. K. Kotia</b> University of Rajasthan, Jaipur		
Prof. Y. P. Singh Delhi University, Delhi	Prof. K.S Thakur Jiwaji University, Gwalior  Dr. Rajeev Srivastava LBS PG College, Jaipur		
Prof. B. Ramesh	<b>Prof. N. D. Mathur</b>	<b>Dr. Abhay Upadhyaya</b>	
Goa University, Goa	Manipal University Jaipur	University of Rajasthan, Jaipur	
Prof. K. V. Achalapati	<b>Prof. Sanjay Bhayani</b>	<b>Dr. Krishna Gupta</b>	
Hyderabad	Saurashtra University, Rajkot	University of Rajasthan, Jaipur	
<b>Dr. Vijay Pithadia</b>	<b>Prof. J.P. Yadav</b>	<b>Dr. Hem Chand Jain</b>	
Amreli, Gujarat	University of Rajasthan, Jaipur	University of Delhi, Delhi	
Prof. H. K. Singh	Prof. S. K. Khatik	<b>Dr. Ranjula Jain</b>	
Banara Hindu University Varanasi	Barkatullah University, Bhopal	Kanoria PG College, Jaipur	
<b>Prof. Harish Oza</b> Gujarat University, Ahmedabad	<b>Prof. Suresh C Jain</b> University of Rajasthan, Jaipur	<b>Dr. Ashok Kumar</b> JNVU, Jodhpur	
<b>Prof. D. Prabhakara Rao</b>	Prof. Shurveer S Bhanawat	<b>Dr. Mangu Ram</b>	
Andhra Univ., Vishakha Patnam	ML Sukhadia University, Udaipur	JNVU, Jodhpur	
Prof. Prashant Kumar	<b>Dr. Pushpendra Misra</b>	<b>Dr. R.K Tailor</b>	
Banaras Hindu Univ., Varanasi	D.S.M.N.R.U., Lucknow	Manipal University Jaipur	
Prof. J.P Sharma	<b>Dr. M.L. Sharma</b>	<b>Dr. Anupam Jain</b>	
ML Sukhadia University, Udaipur	University of Rajasthan, Jaipur	LBS PG College, Jaipur	
Prof. Arvind Kumar	<b>Dr. Rajeev Saxena</b>	<b>Dr. Ravi Kant Modi</b>	
University of Lucknow, Lucknow	University of Rajasthan, Jaipur	LBS PG College, Jaipur	

Statutory Warning: No part of this journal may be reproduced or copied in any form or by means (graphic, electronic or mechanical, including photocopying, recording, taping, or information retrieval system) or reproduced on any disc, tape, perforated media or any other information storage device etc., without the prior written permission of the publishers. Breach of this condition is liable for legal action. However, researcher may use any part of this journal in their research work provided that proper citation is used in their work and description of such reference/citation is compulsorily required to inform in writing to the publisher within a month of publication/award of research work.

The Editorial Board of the "Inspira-Journal of Commerce, Economics & Computer Science (JCECS)" is not responsible for views expressed by the authors and reviewers.

website:-www.inspirajournals.com

## GUIDELINES FOR SUBMISSION OF RESEARCH MANUSCRIPTS FOR PUBLICATION IN JOURNAL OF INSPIRA

The following are the guidelines applicable to contributions:-

- 1. The cover page should include Title, Abstract, Keywords, Authors(s) and Affiliations(s) Official Address (es) as well as Residential Address (es) with Pin Code (s) Email Address (es). Please indicate the corresponding author. The abstract not exceeding 200 words along with 5 Keywords, citing the purpose, scope and conclusion of the submission. Preferably it should explain why the readers should consider the same important.
- 2. Articles should not be more than 2500-4000 words including notes, references & tables.
- 3. Text should be 1.5 spaced typed in MS-word on A4 size paper leaving one inch margins all around. The text must be typed in font size 12 and font type "Times New Roman".
- 4. The main text should not contain name of the author. The manuscript should not contain footnotes. References should be given at the end of the manuscript.
- 5. Reference should be given in APA style.
- 6. Tables: tables (each on a separate sheet) should be numbered consecutively in Arabic numerals and should be referred to in the text as Table 1, Table 2 etc. tables should not duplicate results in Graphs.
- 7. Graphs: With minimum descriptive text and Graph axes should be labeled with variable written out in full, along the length of the axes, with the unit in parenthesis.
- 8. All submissions for publication are referred on the 'double blind' system by at least two professionals.
- 9. Articles must be original and hitherto unpublished.
- 10. The final decision on the acceptance or otherwise of the paper rests with the Editors, and it depends entirely on the standard and relevance of the paper.
- 11. The final draft may be subjected to editorial amendment to suit the Journal's requirements.
- 12. All author/s must sign and send the "Copyright Certificate" along with their submission.
- 13. In the case of website, please do not forget to mention the date of accessing.
- 14. Electronic submissions should be sent to editor@inspirajournals.com/profdrssmodi@gmail.com Hard copies are accepted, but there must be three printed copies along with the soft copy saved on a CDROM.

Prof. (Dr.) S.S. Modi

Chief Editor

## INSPIRA RESEARCH ASSOCIATION (IRA)

# INSPIRA - JCECS

#### MEMBERSHIP SUBSCRIPTION RATES FOR THE JOURNAL

	India		Outside India	
	Annual	Life Membership	Annual	Life Membership
Individuals	₹ 2,000	₹7,000*	US \$50	US \$100
Institutions	₹ 2,500	₹8,000	US \$ 80	US \$ 200

<sup>\*</sup>For rebate contact at 9829321067/9828571010.

Please send your Subscription to "INSPIRA" payable at Jaipur



Prof. (Dr.) S. S. Modi

Chief Editor, INSPIRA- Journal of Commerce, Economics & Computer Science (JCECS)
25, Modi Sadan, Sudama Nagar
Street Near Gangaur Sweets Opp. Glass Factory

Tonk Road, Jaipur-302018, Rajasthan, India. Email: profdrssmodi@gmail.com / editor@inspirajournals.com Mobile: 09829321067 / 09828571010







Printed in India by **Prof. (Dr.) S. S. Modi** at Akrati Advertisers, Jaipur, Rajasthan and published by him on behalf of the INSPIRA, Jaipur, Rajasthan

Website: www.inspirajournals.com