

Inspira-

Journal of Commerce, Economics & Computer Science(JCECS)

(A National Bi-lingual Quarterly Double Blind Peer Reviewed Refereed Journal) Vol.10 | No.01 | January – March, 2024

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

MANAGING EDITORS

Dr. Kankipati Srinivasa Rao

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

Dr. Khushboo Niyarta

Assistant Professor Department of Business Administration Government PG College Baran, Rajasthan Email Id: kniyarta@gmail.com

EDITORIAL CUM ADVISORY BOARD

Prof. Nageshwar Rao Uttarakhand Open University, Nainital	Prof. Karamjeet Singh Panjab University, Chandigarh	Prof. Rana Singh CIMP, Patna	
Prof. Pratap Singh Chauhan	Prof. P. K. Kotia	Prof. Abhay Upadhyaya	
Saurashtra University, Rajkot	University of Rajasthan, Jaipur	University of Rajasthan, Jaipur	
Prof. Y. P. Singh	Prof. K.S Thakur	Prof. Krishna Gupta	
Delhi University, Delhi	Jiwaji University, Gwalior	University of Rajasthan, Jaipur	
Prof. B. Ramesh Goa University, Goa	Prof. N. D. Mathur Manipal University Jaipur	Dr. Hem Chand Jain University of Delhi, Delhi	
Prof. K. V. Achalapati	Prof. Sanjay Bhayani	Dr. Ranjula Jain	
Hyderabad	Saurashtra University, Rajkot	Kanoria PG College, Jaipur	
Dr. Vijay Pithadia	Prof. J.P. Yadav	Dr. Ashok Kumar	
Amreli, Gujarat	University of Rajasthan, Jaipur	JNVU, Jodhpur	
Prof. H. K. Singh	Prof. S. K. Khatik	Dr. Mangu Ram	
Banara Hindu University Varanasi	Barkatullah University, Bhopal	JNVU, Jodhpur	
Prof. Harish Oza	Prof. Suresh C Jain	Dr. R.K Tailor	
Gujarat University, Ahmedabad	University of Rajasthan, Jaipur	Manipal University Jaipur	
Prof. D. Prabhakara Rao	Prof. Shurveer S Bhanawat	Prof. Mamta Jain	
Andhra Univ., Vishakha Patnam	ML Sukhadia University, Udaipur	University of Rajasthan, Jaipur	
Prof. Prashant Kumar	Dr. Pushpendra Misra	Prof. Ravi Kant Modi	
Banaras Hindu Univ., Varanasi	D.S.M.N.R.U., Lucknow	Nirwan University Jaipur	
Prof. J.P Sharma ML Sukhadia University, Udaipur	Dr. Prakash Sharma University of Rajasthan, Jaipur	Dr. Aarti Chopra Founder of Articurve	
Prof. Arvind Kumar	Dr. O.P. Gusai	Dr. Ritu Sharma	
University of Lucknow, Lucknow	Moti Lal Nehru College, Delhi	SSG Pareek Girls 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

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

^{*}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** on behalf of the INSPIRA, Jaipur, Rajasthan **Website: www.inspirajournals.com**