

# INTERNATIONAL JOURNAL OF RESEARCH IN COMMERCE, ECONOMICS & MANAGEMENT

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# REPORTING PRACTICES OF THE ENVIRONMENTAL MANAGEMENT ACCOUNTING AND LEVEL OF DISCLOSURE PREFERRED BY STAKEHOLDERS – A STUDY ON CEMENT COMPANIES IN INDIA

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## ABSTRACT

*Environmental accounting is a vital tool for accepting the role played by the natural environment in the economy. The research article looks at the method in which companies report for issues other than immediate financial concerns. This includes environmental accounting and its application. The study identifies that the Indian cement industry complies with Kyoto protocol norms and several environmental disclosures resulting in exceptional performance in improving environmental pollution. Cement is the single most important and profitable product in the building material sector. Indian cement industry has a market of opportunities to be enchased but at the same time, Indian cement industry is experiencing a huge demand. Production of Cement releases CO<sub>2</sub> and brings change in the climate of the earth. Hence, despite its profitability, the cement industry faces many challenges regarding environmental concerns and sustainability issues. In order to minimize the impact of all of the above mentioned issues, it is clear that the cement and construction industry will have to adapt to be able to maintain and in this process a number of innovative and new practices have to be adopted. The objective of this research paper is to study the reporting practices of the environmental management accounting and level of disclosure preferred by stakeholders of cement companies and to classify the factors under which the Indian Cement companies can provide details of accounting information for a long time. It is important to see that the reporting of information is according to stakeholder's requirement. The accounting areas of reporting is explored so that the requirements of reporting in terms of financial character can be filled in which might lead to change in the practices under which the current financial statement provides financial information of sustainable activity as non-financial activity and its cost is usually shown as miscellaneous expenditure.*

**A STUDY ON WOMEN ENTREPRENEURS****S CHITRA****ASST. PROFESSOR****PSGR KRISHNAMMAL COLLEGE FOR WOMEN  
COIMBATORE****M. BHUVANESWARI****ASST. PROFESSOR****PSGR KRISHNAMMAL COLLEGE FOR WOMEN  
COIMBATORE****ABSTRACT**

*The study finds out that women entrepreneurship in India faces many challenges and requires a radical change in attitudes and mindsets of society. Therefore, programs should be designed to address changes in attitude and mindset of the people. It is important to promote entrepreneurship to improve the economic situation of the women. This can be made possible with the help of the education, as education is a powerful tool in bringing out the entrepreneurship qualities in a human being. Moreover, attempts to motivate inspire and assist women entrepreneurs should be made at all possible levels, proper training should be given to the women by establishing training institutes that can enhance their level of work-knowledge, risk-taking abilities, enhancing their capabilities. After setting up training institutes, there should be continuous monitoring, improvement of training programs so that they can improve upon the quality of the entrepreneurs being produced in the country. Undoubtedly, the women participation rate in the field of entrepreneurship is increasing rapidly. However, efforts need to be taken at larger scale to give the position in the field of entrepreneurship that they deserve. The actions & steps that have been taken by the government sponsored development activities have benefited only strata of society and more needs to be done in this area. Effective steps need to be taken to have entrepreneurial awareness and skill development to women.*

**CASHLESS ECONOMY INITIATIVE IN INDIA: AN APPRAISAL**

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**ABSTRACT**

*Cashless economy is largely dependent on debit and credit cards, digital transactions and other alternative means of transactions. The use of cash is minimal for any kinds of transactions in this economy. The Government of India took various initiatives to make our country cashless so that all kinds of payments could be made by other than use of liquid cash and the government could keep track on these transactions. Our country is the second most populous country in the world and it ranks 79 (out of 179) in corruption and 130 in Ease of Doing Business (out of 189). As per the latest report of Income Tax Authority out of the total population of our country only 2 per cent people are paying income tax. So huge corruptions exist and it could be controlled only by moving towards a cashless society. If all transactions in business are made through bank or other digital means, then the government could easily keep track on the all kinds of transactions. Thus, none could easily cheat and evade tax. In the month of November, 2016 the government of India introduced demonetization scheme. The prime objective of the scheme was to put curb on the fake currency note circulation, control money laundering activity and also to identify the actual amount of currency in circulation. Most of the developed countries have already moved towards a cashless economy. The government of India has intended to move towards a cashless society where each and everyone will be able to actively participate in use of alternative means of payments in place of cash. It is expected that this initiative will facilitate in minimizing corruption in the economy. In the present paper, an attempt has been made to analyze various benefits and shortcomings of cashless economy and also to examine whether the cashless economy initiative taken by the government will make India a corruption free nation in near future.*

**MICRO INSURANCE SCHEMES IN RURAL INDIA - A STUDY**

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**ABSTRACT**

*Micro insurance is of ultimate significance for protecting poor lives against accidents, threats and other types of risks. Micro insurance has been dominated by non-government organizations (NGOs) and by Insurance development regulatory authority (IRDA) in India; however, with the liberalization of Indian economy, private sector entre and Microinsurance has got momentum. The public sector Insurance Companies has emphasized on exploiting the potential of rural India as it provides enormous opportunity in the globalization era. This paper highlights the significance of micro insurance for the upliftment of rural poor's and mitigation rural poverty as well as focuses on the rural economic development in rural India.*

## **TRENDS IN PRODUCTION, SALES AND COST STRUCTURE OF SELECT OIL AND GAS INDUSTRIES IN INDIA**

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### **ABSTRACT**

*In this research article, the trends in production, sales, cost of sales and other costs have been analysed in detail. Trend analysis is effective only when relevant and related items are studied together. Thus, the results, which are shown, have to be viewed in conjunction with the resources employed. For the purpose of analysis, all components have been pooled. Value is calculated in select oil companies to analyze the production, sales and cost position of industry under study. 2006-07 has been chosen as the base year equal to 100. Index numbers have been calculated for the remaining years based on the base year.*

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**A STUDY ON IMPACT OF EMPLOYEE BEHAVIOUR ON THE TEAM EFFECTIVENESS**

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**PUDUCHERRY CAMPUS, PUDUCHERRY**

**ABSTRACT**

*This research aims at analyzing whether the employee behavior plays an important role in influencing the team effectiveness. This study is of descriptive, a survey was conducted among 115 employees IT companies, Pondicherry, who have been selected by simple random sampling method, and the data were collected using a 5-point scale questionnaire. The data collected were analyzed using SPSS software to find the relationship between the demographic details and the dimensions of the employee behavior and the team effectiveness; and found there is a significant difference between the dimensions of the employee behavior and the team effectiveness. It was also found that there is a Positive relationship between the team effectiveness trait and the employee behavior trait.*

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