

INTERNATIONAL JOURNAL OF RESEARCH IN COMMERCE, IT & MANAGEMENT

I
J
R
C
M



A Monthly Double-Blind Peer Reviewed (Refereed/Juried) Open Access International e-Journal - Included in the International Serial Directories

Indexed & Listed at:

Ulrich's Periodicals Directory ©, ProQuest, U.S.A., EBSCO Publishing, U.S.A., Cabell's Directories of Publishing Opportunities, U.S.A., Google Scholar,

Open J-Gate, India [link of the same is duly available at Infotribnet of University Grants Commission (U.G.C.)],

Index Copernicus Publishers Panel, Poland with IC Value of 5.09 & number of libraries all around the world.

Circulated all over the world & Google has verified that scholars of more than 5220 Cities in 187 countries/territories are visiting our journal on regular basis.

Ground Floor, Building No. 1041-C-1, Devi Bhawan Bazar, JAGADHRI – 135 003, Yamunanagar, Haryana, INDIA

<http://ijrcm.org.in/>

CONTENTS

Sr. No.	TITLE & NAME OF THE AUTHOR (S)	Page No.
1.	FINANCIAL PERFORMANCE OF URBAN LOCAL BODIES OF CHHATTISGARH: A STUDY OF BILASPUR MUNICIPAL CORPORATION <i>RAGINI TIWARI, S.S. KHANUJA & O.P. CHANDRAKAR</i>	1
2.	A STUDY ON RECENT TRENDS AND GROWTH PERSPECTIVE OF STEEL INDUSTRY <i>KHATIBUR RUB & BADIUDDIN AHMED</i>	2
3.	RISK MANAGEMENT STRATEGIES BY INDIAN FARMERS: A CASE STUDY <i>K. KISHORE KUMAR & DR. B. RADHA</i>	3
4.	THE IMPACT OF IFRS ON FINANCIAL STATEMENTS WITH SPECIAL REFERENCE TO WIPRO LTD. <i>MOHAN KUMAR M.S., VIJO JOSE VELLAKOTTIL & SEEMA JOSEPH</i>	4
5.	A STUDY ON THE FACTORS MOTIVATING WOMEN TO BECOME ENTREPRENEURS IN THE SELECTED TALUKS OF RAMANATHAPURAM DISTRICT <i>ARABATH ALI S</i>	5
6.	AN ANALYSIS OF NABARD IN PROMOTING AGRICULTURE AND RURAL INFRASTRUCTURE IN THE STATE OF J & K <i>RIZWAN QAYOOM & DR. C. K. CHOUKSEY</i>	6
7.	THE INFLUENCE OF ADVERTISING CREATIVITY, GENDER, AND PRODUCT CATEGORY TOWARD CONSUMER ATTITUDES ON ADVERTISING, CONSUMER ATTITUDES ON BRAND TO THE PURCHASE INTENTION <i>AV RAHAJENG WIDYARSIH</i>	7
8.	INDIAN PLASTIC INDUSTRY: PAST, PRESENT AND FUTURE <i>SHAHID IQBAL</i>	8
9.	STUDY THE POSSIBILITY OF THE APPLICATION OF QUALITY MANAGEMENT IN BUSINESS ACCOUNTING AT THE MINISTRY OF INDUSTRY AND TRADE OF JORDAN <i>MADDALLAH SALEEM MUSALAM ALKAAIDI</i>	9
10.	FINANCIAL INTEGRATION IN INDIA: AN ANALYSIS OF POST REFORMS PERIOD <i>MUMTAZ AHMED & MOHD. FAYAZ</i>	10
	REQUEST FOR FEEDBACK & DISCLAIMER	11

CHIEF PATRON**PROF. K. K. AGGARWAL**

Chairman, Malaviya National Institute of Technology, Jaipur
(An institute of National Importance & fully funded by Ministry of Human Resource Development, Government of India)
 Chancellor, K. R. Mangalam University, Gurgaon
 Chancellor, Lingaya's University, Faridabad
 Founder Vice-Chancellor (1998-2008), Guru Gobind Singh Indraprastha University, Delhi
 Ex. Pro Vice-Chancellor, Guru Jambheshwar University, Hisar

FOUNDER PATRON**LATE SH. RAM BHAJAN AGGARWAL**

Former State Minister for Home & Tourism, Government of Haryana
 Former Vice-President, Dadri Education Society, Charkhi Dadri
 Former President, Chinar Syntex Ltd. (Textile Mills), Bhiwani

FORMER CO-ORDINATOR**DR. S. GARG**

Faculty, Shree Ram Institute of Business & Management, Urjani

ADVISOR**PROF. S. L. MAHANDRU**

Principal (Retd.), Maharaja Agrasen College, Jagadhri

EDITOR**PROF. R. K. SHARMA**

Professor & Dean, Bharti Vidyapeeth University Institute of Management & Research, New Delhi

CO-EDITOR**DR. BHAVET**

Faculty, Shree Ram Institute of Engineering & Technology, Urjani

EDITORIAL ADVISORY BOARD**PROF. S. P. TIWARI**

Head, Department of Economics & Rural Development, Dr. Ram Manohar Lohia Avadh University, Faizabad

DR. CHRISTIAN EHIOBUCHÉ

Professor of Global Business/Management, Larry L Luig School of Business, Berkeley College, Woodland
 Park NJ 07424, USA

PROF. SIKANDER KUMAR

Chairman, Department of Economics, Himachal Pradesh University, Shimla, Himachal Pradesh

DR. JOSÉ G. VARGAS-HERNÁNDEZ

Research Professor, University Center for Economic & Managerial Sciences, University of Guadalajara, Guadalajara, Mexico

PROF. M. N. SHARMA

Chairman, M.B.A., Haryana College of Technology & Management, Kaithal

DR. TEGUH WIDODO

Dean, Faculty of Applied Science, Telkom University, Bandung Technoplex, Jl. Telekomunikasi, Terusan
 Buah Batu, Kabupaten Bandung, Indonesia

PROF. M. S. SENAM RAJU

Director A. C. D., School of Management Studies, I.G.N.O.U., New Delhi

DR. CLIFFORD OBIYO OFURUM

Director, Department of Accounting, University of Port Harcourt, Rivers State, Nigeria

DR. KAUP MOHAMED

Dean & Managing Director, London American City College/ICBEST, United Arab Emirates

SUNIL KUMAR KARWASRA

Principal, Aakash College of Education, ChanderKalan, Tohana, Fatehabad

DR. MIKE AMUHAYA IRAVO

Principal, Jomo Kenyatta University of Agriculture and Technology, Westlands Campus, Nairobi-Kenya

DR. S. TABASSUM SULTANA

Principal, Matrusri Institute of P.G. Studies, Hyderabad

DR. NEPOMUCENO TIU

Chief Librarian & Professor, Lyceum of the Philippines University, Laguna, Philippines

PROF. SANJIV MITTAL

Professor, University School of Management Studies, Guru Gobind Singh I. P. University, Delhi

DR. ANA ŠTAMBUK

Head of Department in Statistics, Faculty of Economics, University of Rijeka, Rijeka, Croatia

PROF. RAJENDER GUPTA

Convener, Board of Studies in Economics, University of Jammu, Jammu

DR. SHIB SHANKAR ROY

Professor, Department of Marketing, University of Rajshahi, Rajshahi, Bangladesh

PROF. ANIL K. SAINI

Chairperson (CRC), Guru Gobind Singh I. P. University, Delhi

DR. SRINIVAS MADISHETTI

Professor, School of Business, Mzumbe University, Tanzania

PROF. NAWAB ALI KHAN

Professor, Department of Commerce, Aligarh Muslim University, Aligarh, U.P.

MUDENDA COLLINS

Head of the Department of Operations & Supply Chain, The Copperbelt University, Zambia

DR. EGWAKHE A. JOHNSON

Professor, Babcock University, Ilishan-Remo, Ogun State, Nigeria

Dr. A. SURYANARAYANA

Professor, Department of Business Management, Osmania University, Hyderabad

Dr. MURAT DARÇIN

Associate Dean, Gendarmerie and Coast Guard Academy, Ankara, Turkey

PROF. ABHAY BANSAL

Head, Department of I.T., Amity School of Engineering & Technology, Amity University, Noida

DR. YOUNOS VAKIL ALROAIA

Head of International Center, DOS in Management, Semnan Branch, Islamic Azad University, Semnan, Iran

WILLIAM NKOMO

Asst. Head of the Department, Faculty of Computing, Botho University, Francistown, Botswana

SHASHI KHURANA

Associate Professor, S. M. S. Khalsa Lubana Girls College, Barara, Ambala

DR. SEOW TA WEEA

Associate Professor, Universiti Tun Hussein Onn Malaysia, Parit Raja, Malaysia

DR. OKAN VELİ ŞAFKLI

Associate Professor, European University of Lefke, Lefke, Cyprus

DR. MOHENDER KUMAR GUPTA

Associate Professor, Government College, Hodal

DR. BORIS MILOVIC

Associate Professor, Faculty of Sport, Union Nikola Tesla University, Belgrade, Serbia

DR. MOHAMMAD TALHA

Associate Professor, Department of Accounting & MIS, College of Industrial Management, King Fahd University of Petroleum & Minerals, Dhahran, Saudi Arabia

DR. V. SELVAM

Associate Professor, SSL, VIT University, Vellore

DR. IQBAL THONSE HAWALDAR

Associate Professor, College of Business Administration, Kingdom University, Bahrain

DR. PARDEEP AHLAWAT

Associate Professor, Institute of Management Studies & Research, Maharshi Dayanand University, Rohtak

DR. ALEXANDER MOSESOV

Associate Professor, Kazakh-British Technical University (KBTU), Almaty, Kazakhstan

DR. ASHOK KUMAR CHAUHAN

Reader, Department of Economics, Kurukshetra University, Kurukshetra

YU-BING WANG

Faculty, department of Marketing, Feng Chia University, Taichung, Taiwan

SURJEET SINGH

Faculty, Department of Computer Science, G. M. N. (P.G.) College, Ambala Cantt.

DR. MELAKE TEWOLDE TECLEGHIOGIS

Faculty, College of Business & Economics, Department of Economics, Asmara, Eritrea

DR. RAJESH MODI

Faculty, Yanbu Industrial College, Kingdom of Saudi Arabia

DR. SAMBHAVNA

Faculty, I.I.T.M., Delhi

DR. THAMPOE MANAGALESWARAN

Faculty, Vavuniya Campus, University of Jaffna, Sri Lanka

DR. SHIVAKUMAR DEENE

Faculty, Dept. of Commerce, School of Business Studies, Central University of Karnataka, Gulbarga

SURAJ GAUDEL

BBA Program Coordinator, LA GRANDEE International College, Simalchaur - 8, Pokhara, Nepal

FORMER TECHNICAL ADVISOR**AMITA**

Faculty, Government M. S., Mohali

FINANCIAL ADVISORS**DICKIN GOYAL**

Advocate & Tax Adviser, Panchkula

NEENA

Investment Consultant, Chambaghat, Solan, Himachal Pradesh

LEGAL ADVISORS**JITENDER S. CHAHAL**

Advocate, Punjab & Haryana High Court, Chandigarh U.T.

CHANDER BHUSHAN SHARMA

Advocate & Consultant, District Courts, Yamunanagar at Jagadhri

SUPERINTENDENT**SURENDER KUMAR POONIA**

CALL FOR MANUSCRIPTS

We invite unpublished novel, original, empirical and high quality research work pertaining to the recent developments & practices in the areas of Computer Science & Applications; Commerce; Business; Finance; Marketing; Human Resource Management; General Management; Banking; Economics; Tourism Administration & Management; Education; Law; Library & Information Science; Defence & Strategic Studies; Electronic Science; Corporate Governance; Industrial Relations; and emerging paradigms in allied subjects like Accounting; Accounting Information Systems; Accounting Theory & Practice; Auditing; Behavioral Accounting; Behavioral Economics; Corporate Finance; Cost Accounting; Econometrics; Economic Development; Economic History; Financial Institutions & Markets; Financial Services; Fiscal Policy; Government & Non Profit Accounting; Industrial Organization; International Economics & Trade; International Finance; Macro Economics; Micro Economics; Rural Economics; Co-operation; Demography; Development Planning; Development Studies; Applied Economics; Development Economics; Business Economics; Monetary Policy; Public Policy Economics; Real Estate; Regional Economics; Political Science; Continuing Education; Labour Welfare; Philosophy; Psychology; Sociology; Tax Accounting; Advertising & Promotion Management; Management Information Systems (MIS); Business Law; Public Responsibility & Ethics; Communication; Direct Marketing; E-Commerce; Global Business; Health Care Administration; Labour Relations & Human Resource Management; Marketing Research; Marketing Theory & Applications; Non-Profit Organizations; Office Administration/Management; Operations Research/Statistics; Organizational Behavior & Theory; Organizational Development; Production/Operations; International Relations; Human Rights & Duties; Public Administration; Population Studies; Purchasing/Materials Management; Retailing; Sales/Selling; Services; Small Business Entrepreneurship; Strategic Management Policy; Technology/Innovation; Tourism & Hospitality; Transportation Distribution; Algorithms; Artificial Intelligence; Compilers & Translation; Computer Aided Design (CAD); Computer Aided Manufacturing; Computer Graphics; Computer Organization & Architecture; Database Structures & Systems; Discrete Structures; Internet; Management Information Systems; Modeling & Simulation; Neural Systems/Neural Networks; Numerical Analysis/Scientific Computing; Object Oriented Programming; Operating Systems; Programming Languages; Robotics; Symbolic & Formal Logic; Web Design and emerging paradigms in allied subjects.

Anybody can submit the **soft copy** of unpublished novel; original; empirical and high quality **research work/manuscript** **anytime** in **M.S. Word format** after preparing the same as per our **GUIDELINES FOR SUBMISSION**; at our email address i.e. infoijrcm@gmail.com or online by clicking the link **online submission** as given on our website (**[FOR ONLINE SUBMISSION, CLICK HERE](#)**).

GUIDELINES FOR SUBMISSION OF MANUSCRIPT

1. **COVERING LETTER FOR SUBMISSION:**

DATED: _____

THE EDITOR

IJRCM

Subject: SUBMISSION OF MANUSCRIPT IN THE AREA OF _____.

(e.g. Finance/Mkt./HRM/General Mgt./Engineering/Economics/Computer/IT/ Education/Psychology/Law/Math/other, please specify)

DEAR SIR/MADAM

Please find my submission of manuscript titled ' _____ ' for likely publication in one of your journals.

I hereby affirm that the contents of this manuscript are original. Furthermore, it has neither been published anywhere in any language fully or partly, nor it is under review for publication elsewhere.

I affirm that all the co-authors of this manuscript have seen the submitted version of the manuscript and have agreed to inclusion of their names as co-authors.

Also, if my/our manuscript is accepted, I agree to comply with the formalities as given on the website of the journal. The Journal has discretion to publish our contribution in any of its journals.

NAME OF CORRESPONDING AUTHOR

Designation/Post*

Institution/College/University with full address & Pin Code

Residential address with Pin Code

Mobile Number (s) with country ISD code

Is WhatsApp or Viber active on your above noted Mobile Number (Yes/No)

Landline Number (s) with country ISD code

E-mail Address

Alternate E-mail Address

Nationality

* i.e. Alumnus (Male Alumni), Alumna (Female Alumni), Student, Research Scholar (M. Phil), Research Scholar (Ph. D.), JRF, Research Assistant, Assistant Lecturer, Lecturer, Senior Lecturer, Junior Assistant Professor, Assistant Professor, Senior Assistant Professor, Co-ordinator, Reader, Associate Professor, Professor, Head, Vice-Principal, Dy. Director, Principal, Director, Dean, President, Vice Chancellor, Industry Designation etc. **The qualification of author is not acceptable for the purpose.**

NOTES:

- a) The whole manuscript has to be in **ONE MS WORD FILE** only, which will start from the covering letter, inside the manuscript. **pdf. version is liable to be rejected without any consideration.**
 - b) The sender is required to mention the following in the **SUBJECT COLUMN of the mail:**
New Manuscript for Review in the area of (e.g. Finance/Marketing/HRM/General Mgt./Engineering/Economics/Computer/IT/ Education/Psychology/Law/Math/other, please specify)
 - c) There is no need to give any text in the body of the mail, except the cases where the author wishes to give any **specific message** w.r.t. to the manuscript.
 - d) The total size of the file containing the manuscript is expected to be below **1000 KB**.
 - e) Only the **Abstract will not be considered for review** and the author is required to submit the **complete manuscript** in the first instance.
 - f) **The journal gives acknowledgement w.r.t. the receipt of every email within twenty-four hours** and in case of non-receipt of acknowledgment from the journal, w.r.t. the submission of the manuscript, within two days of its submission, the corresponding author is required to demand for the same by sending a separate mail to the journal.
 - g) The author (s) name or details should not appear anywhere on the body of the manuscript, except on the covering letter and the cover page of the manuscript, in the manner as mentioned in the guidelines.
2. **MANUSCRIPT TITLE:** The title of the paper should be typed in **bold letters, centered and fully capitalised**.
 3. **AUTHOR NAME (S) & AFFILIATIONS:** Author (s) **name, designation, affiliation (s), address, mobile/landline number (s), and email/alternate email address** should be given underneath the title.
 4. **ACKNOWLEDGMENTS:** Acknowledgements can be given to reviewers, guides, funding institutions, etc., if any.
 5. **ABSTRACT:** Abstract should be in **fully italic printing**, ranging between **150 to 300 words**. The abstract must be informative and elucidating the background, aims, methods, results & conclusion in a **SINGLE PARA. Abbreviations must be mentioned in full.**
 6. **KEYWORDS:** Abstract must be followed by a list of keywords, subject to the maximum of **five**. These should be arranged in alphabetic order separated by commas and full stop at the end. All words of the keywords, including the first one should be in small letters, except special words e.g. name of the Countries, abbreviations etc.
 7. **JEL CODE:** Provide the appropriate Journal of Economic Literature Classification System code (s). JEL codes are available at www.aea-web.org/econlit/jelCodes.php. However, mentioning of JEL Code is not mandatory.
 8. **MANUSCRIPT:** Manuscript must be in **BRITISH ENGLISH** prepared on a standard A4 size **PORTRAIT SETTING PAPER. It should be free from any errors i.e. grammatical, spelling or punctuation. It must be thoroughly edited at your end.**
 9. **HEADINGS:** All the headings must be bold-faced, aligned left and fully capitalised. Leave a blank line before each heading.
 10. **SUB-HEADINGS:** All the sub-headings must be bold-faced, aligned left and fully capitalised.
 11. **MAIN TEXT:**

THE MAIN TEXT SHOULD FOLLOW THE FOLLOWING SEQUENCE:**INTRODUCTION****REVIEW OF LITERATURE****NEED/IMPORTANCE OF THE STUDY****STATEMENT OF THE PROBLEM****OBJECTIVES****HYPOTHESIS (ES)****RESEARCH METHODOLOGY****RESULTS & DISCUSSION****FINDINGS****RECOMMENDATIONS/SUGGESTIONS****CONCLUSIONS****LIMITATIONS****SCOPE FOR FURTHER RESEARCH****REFERENCES****APPENDIX/ANNEXURE****The manuscript should preferably be in 2000 to 5000 WORDS, But the limits can vary depending on the nature of the manuscript.**

12. **FIGURES & TABLES:** These should be simple, crystal **CLEAR, centered, separately numbered** & self-explained, and the **titles must be above the table/figure. Sources of data should be mentioned below the table/figure. It should be ensured that the tables/figures are referred to from the main text.**
13. **EQUATIONS/FORMULAE:** These should be consecutively numbered in parenthesis, left aligned with equation/formulae number placed at the right. The equation editor provided with standard versions of Microsoft Word may be utilised. If any other equation editor is utilised, author must confirm that these equations may be viewed and edited in versions of Microsoft Office that does not have the editor.
14. **ACRONYMS:** These should not be used in the abstract. The use of acronyms is elsewhere is acceptable. Acronyms should be defined on its first use in each section e.g. Reserve Bank of India (RBI). Acronyms should be redefined on first use in subsequent sections.
15. **REFERENCES:** The list of all references should be alphabetically arranged. **The author (s) should mention only the actually utilised references in the preparation of manuscript** and they may follow Harvard Style of Referencing. **Also check to ensure that everything that you are including in the reference section is duly cited in the paper.** The author (s) are supposed to follow the references as per the following:
 - All works cited in the text (including sources for tables and figures) should be listed alphabetically.
 - Use (ed.) for one editor, and (ed.s) for multiple editors.
 - When listing two or more works by one author, use --- (20xx), such as after Kohl (1997), use --- (2001), etc., in chronologically ascending order.
 - Indicate (opening and closing) page numbers for articles in journals and for chapters in books.
 - The title of books and journals should be in italic printing. Double quotation marks are used for titles of journal articles, book chapters, dissertations, reports, working papers, unpublished material, etc.
 - For titles in a language other than English, provide an English translation in parenthesis.
 - **Headers, footers, endnotes and footnotes should not be used in the document.** However, **you can mention short notes to elucidate some specific point**, which may be placed in number orders before the references.

PLEASE USE THE FOLLOWING FOR STYLE AND PUNCTUATION IN REFERENCES:

BOOKS

- Bowersox, Donald J., Closs, David J., (1996), "Logistical Management." Tata McGraw, Hill, New Delhi.
- Hunker, H.L. and A.J. Wright (1963), "Factors of Industrial Location in Ohio" Ohio State University, Nigeria.

CONTRIBUTIONS TO BOOKS

- Sharma T., Kwatra, G. (2008) Effectiveness of Social Advertising: A Study of Selected Campaigns, Corporate Social Responsibility, Edited by David Crowther & Nicholas Capaldi, Ashgate Research Companion to Corporate Social Responsibility, Chapter 15, pp 287-303.

JOURNAL AND OTHER ARTICLES

- Schemenner, R.W., Huber, J.C. and Cook, R.L. (1987), "Geographic Differences and the Location of New Manufacturing Facilities," Journal of Urban Economics, Vol. 21, No. 1, pp. 83-104.

CONFERENCE PAPERS

- Garg, Sambhav (2011): "Business Ethics" Paper presented at the Annual International Conference for the All India Management Association, New Delhi, India, 19-23

UNPUBLISHED DISSERTATIONS

- Kumar S. (2011): "Customer Value: A Comparative Study of Rural and Urban Customers," Thesis, Kurukshetra University, Kurukshetra.

ONLINE RESOURCES

- Always indicate the date that the source was accessed, as online resources are frequently updated or removed.

WEBSITES

- Garg, Bhavet (2011): Towards a New Gas Policy, Political Weekly, Viewed on January 01, 2012 <http://epw.in/user/viewabstract.jsp>

FINANCIAL PERFORMANCE OF URBAN LOCAL BODIES OF CHHATTISGARH: A STUDY OF BILASPUR MUNICIPAL CORPORATION

RAGINI TIWARI
RESEARCH SCHOLAR
PT. RAVISHANKAR SHUKLA UNIVERSITY
RAIPUR

S.S. KHANUJA
PRINCIPAL
DURGA COLLEGE
RAIPUR

O.P. CHANDRAKAR
PRINCIPAL
GOVERNMENT SATGURU GHASIDAS P.G. COLLEGE
KURUD

ABSTRACT

Growing urbanization is emerging as the most challenging issue faced by any developing country like India. Given the impetus towards urbanization the future of Indian cities will depend mostly on how successfully the urban local bodies are functioning with effective governance. Equity, efficiency, transparency, accountability, safety & security of people, civic engagement are the features of good urban governance. Rapid urbanization is creating a number of problems in the path of development as every infra-structural development works needs heavy investment. But it has been noticed that urban local bodies are facing shortage of funds because of heavy expenditures & inadequate revenues. The present scenario demands a proper check & management of finances of the urban local bodies, so that the revenues can be utilized efficiently towards the betterment of people & society. The present study throws light on the financial performance of Bilaspur Municipal Corporation. Various financial indicators were used to show the performance during a period of 4 years i.e. 2010-11 to 2013-14.

A STUDY ON RECENT TRENDS AND GROWTH PERSPECTIVE OF STEEL INDUSTRY

KHATIBUR RUB
RESEARCH SCHOLAR
DEPARTMENT OF MANAGEMENT
MAULANA AZAD NATIONAL URDU UNIVERSITY
HYDERABAD

BADIUDDIN AHMED
PROFESSOR & HEAD
DEPARTMENT OF COMMERCE
MAULANA AZAD NATIONAL URDU UNIVERSITY
HYDERABAD

ABSTRACT

The Steel Industry is currently playing an important role in production and growth of steel industry in the country. Even in the tough times of economic slowdown, the industry succeeded to sustain its positive growth momentum on the strong fundamentals of domestic demand from construction, automobile and infrastructure sectors. With an impressive track record, the country has become a reputed name in the world steel industry. This research Study focuses growth and development of Steel industries. The Steel industry is growing in a rapid speed with demand increment and opportunity creation and attraction to the international players. This paper presents the world crude steel production and in the second part it shows the Production, consumption and growth of steel industry in India. In the Third part; the author has made an attempt to highlight the Trends in production of Crude Steel in private/public sector in India.

RISK MANAGEMENT STRATEGIES BY INDIAN FARMERS: A CASE STUDY**K. KISHORE KUMAR****RESEARCH SCHOLAR****DEPARTMENT OF COMMERCE & MANAGEMENT STUDIES****ACHARYA NAGARJUNA UNIVERSITY****NAGARJUNA NAGAR****DR. B. RADHA****READER****P. G. DEPARTMENT OF COMMERCE & MANAGEMENT STUDIES****V.R.S & Y.R.N (P.G) COLLEGE****CHIRALA****ABSTRACT**

Agricultural in India involves variety of risk this risk arise from climate variability frequent natural disasters, manmade disaster, pest out breaks accidental factors, borrowing money can also be risky with sudden changes in interest, risk also occurs as a result of changes in government policies, rural infrastructure, finally there are risks related to the health and well-being of the farmer and his family and the supply of labour for the farm, all these event severally affect farmers through loss in production and farm income and they are beyond the control of the farmers. These factors not only endanger the farmer's livelihood and income but also undermine the viability of the agriculture sector and its potential to become a part of the solution to the problem of endemic poverty of the farmer's and the agricultural labor. Risk management is involves choosing among alternatives that uncertain outcome and varying levels of expected returns. A risk management strategy is adopted by the farmer to cope with risk, how those risks are perceived subjectively by the individual farmer. Risk perception can vary from farmer to farmer which depend on his experience and on the degree of his/her risk aversion. The strategies to manage risk include transferring the risk to another party, minimizing the risk controlling the downside or reducing the negative effect of the risk and accepting some or all of the consequences of a particular risk. The inability to manage risk and accumulate and retain wealth sometimes referred to as "the poverty trap".

THE IMPACT OF IFRS ON FINANCIAL STATEMENTS WITH SPECIAL REFERENCE TO WIPRO LTD.

MOHAN KUMAR M.S.
ASST. PROFESSOR
DEPARTMENT OF COMMERCE
ST. CLARET COLLEGE
BENGALURU

VIJO JOSE VELLAKOTTIL
ASST. PROFESSOR
DEPARTMENT OF COMMERCE
ST. CLARET COLLEGE
BENGALURU

SEEMA JOSEPH
ASST. PROFESSOR
DEPARTMENT OF COMMERCE
ST. CLARET COLLEGE
BENGALURU

ABSTRACT

Accounting is the art of recording transactions in the most efficient manner. IFRS signifies the uniform accounting standard which brings in harmonisation of the business activities world-wide. Convergence with IFRS refers to the act of achieving harmony with IFRS and to design and maintain national accounting standards in line with the International Accounting Standards (IAS). The objective of this paper is to study the difference between IFRS and Ind AS, the opportunities and challenges faced by Indian companies in the process of convergence to IFRS, to study the measures taken to address the challenges faced by Indian companies and to study the impact of IFRS on financial statements of WIPRO LTD. The required secondary data was collected from the Annual Reports, Research articles from Journals, newspapers, Reports and official website of ICAI and IFRS. The study reveals that the adoption of IFRS has resulted in significant change in the values of Assets and Liabilities of the financial statements. The main cause for the variation in total assets and liabilities is due to the reclassification of the equity and liability and the difference in the concept of revenue recognition as well.

A STUDY ON THE FACTORS MOTIVATING WOMEN TO BECOME ENTREPRENEURS IN THE SELECTED TALUKS OF RAMANATHAPURAM DISTRICT

ARABATH ALI S
ASST. PROFESSOR OF COMMERCE
DR. ZAKIR HUSAIN COLLEGE
ILAYANGUDI

ABSTRACT

Women entrepreneurs are those women who take the lead and organize the business or industry and provide employment to others. For developing countries like India, women entrepreneurship is of vital necessity to achieve rapid, all-round and regionally and socially balanced economic growth. The development of Indian women will be the biggest source of enrichment for our countries. Hence, empowering women entrepreneur is essential for achieving the goals of sustainable development of the nation. This study is conducted to examine the demographic profile of the women entrepreneurs in the selected Taluks of Ramanathapuram District, to analyse the factors motivating women entrepreneurs in the selected Taluks of Ramanathapuram District and to provide rank order to the factors motivating the women entrepreneurs in the study area. The present study is conducted to examine the factors motivating the women entrepreneurs in four Taluks namely Kadaladi, Kamuthakudi, Kilakkarai and Paramakudi in Ramanathapuram District. From each Taluk 30 women entrepreneur respondents were selected for the study. 120 women entrepreneurs have been selected by applying convenient sampling method for the purpose of the study. The findings of the study are, 36% of the respondents are belonging to 26-35 years age group of the entrepreneurs. 32% of the respondents are between the age of 36 to 45 year and 17% of the respondents are Above 45 years. On applying weighted ranking method relating to factors motivating women to become entrepreneurs, it is inferred that the most of the women entrepreneurs have given first rank to 'To meet Financial needs', second rank to 'To be Economically Independents', third rank to 'Lack of other Employment Opportunities' and fourth rank to 'To continue in the Family Occupation'.

AN ANALYSIS OF NABARD IN PROMOTING AGRICULTURE AND RURAL INFRASTRUCTURE IN THE STATE OF J & K

RIZWAN QAYOOM
RESEARCH SCHOLAR
RANI DURGAWATI UNIVERSITY
SARASWATI VIHAR

DR. C. K. CHOUKSEY
ASST. PROFESSOR
DEPARTMENT OF COMMERCE
G. S. COLLEGE OF COMMERCE & ECONOMICS
JABALPUR

ABSTRACT

This paper reviews the contribution of National Bank for Agriculture and Rural Development (NABARD) in rural development and roles it has been playing in propping up this sector in terms of the policy, research and its implementation. The Eighth Five Year Plan witnessed deceleration in public investment in agriculture and rural infrastructure. In this backdrop, RIDF was created in 1995-96 to support infrastructure development in the rural sector. The approach taken was to trace the development of micro-finance and looking clearly at the role of NABARD in the organization of the sector and then the particular SHGs funded by the banks. This paper provides a comprehensive look about sector-wise amount sanctioned under RIDF Projects, Agency wise Bank loan disbursed to SHGs and Outstanding against SHGs, Progress under SHGs Banks Linkage Programme in Jammu and Kashmir State, and financial progress of KCC loans in Jammu and Kashmir.

THE INFLUENCE OF ADVERTISING CREATIVITY, GENDER, AND PRODUCT CATEGORY TOWARD CONSUMER ATTITUDES ON ADVERTISING, CONSUMER ATTITUDES ON BRAND TO THE PURCHASE INTENTION

AV RAHAJENG WIDYARSIH

DOCTORAL STUDENT IN BUSINESS MANAGEMENT, FACULTY OF ECONOMIC AND BUSINESS, PADJADJARAN UNIVERSITY, BANDUNG; &

LECTURER

PERBANAS INSTITUTE

JAKARTA

ABSTRACT

Advertising became one of the important part for businesses in the marketing activities of products and services. Ads may provide one method of effective expenditure to communicate with a broad audience So that the appeal could be created, need creativity in making high ad Creativity also can attract consumer involvement in the process of purchasing decisions on products and services on offer through advertisements. With the design of conceptual of (1) message (creative and noncreative), (2) gender (men and women) and (3) product category (durable and consumer good) as an independent variable will be influenced to attitude towards the ad, attitude towards the brand and purchase intentions. The hypothesis proven, that it does not look different responses attitude toward the ads, attitude toward the brand and the desire to buy the product offerings delivered through ad creative or not creative for the durable product (high involvement) ($p > 0.05$, two-tailed). This shows to the male consumer durable product marketing messages delivered through ads creative or non-creative ads in the same effect. And these results show that variable Attitude and Attitude toward brands, give more positive response to the attitude toward the ads, attitude toward the brand and purchase intention if the message conveyed through creative advertising for consumer products (low involvement). ($P < 0.05$, two-tailed). This study shows that gender is a very significant effect in response to the message conveyed by the publicity and advertising. Female consumers to significantly will respond more positively the product offerings delivered through creative advertising. In response to the creative advertising messages also seen significant differences between men and women. Women respond more positively the product offerings delivered through creative advertising both for products and consumer durable than men

INDIAN PLASTIC INDUSTRY: PAST, PRESENT AND FUTURE**SHAHID IQBAL****SENIOR RESEARCH FELLOW****UNIVERSITY DEPARTMENT OF COMMERCE & BUSINESS ADMINISTRATION****LALIT NARAYAN MITHILA UNIVERSITY****DARBHANGA****ABSTRACT**

The Plastic Industry has emerged as a leading industrial sector in India. In the history of India's industrial revolution, no industry has taken such great rides as the plastic industry. The plastic industry shapes the world we live in today whether it is industrial, technological or commodities used on regular basis. Since last decade with the advent of new and improved technologies, the industry has gained greater importance with the production of better and improved quality of plastics which has supported the radical change in human life and its day to day activities and even the plastic culture is dominant to every part of Indian economy. The paper is mainly focused on the past performance and present scenario of plastic industry in India and also put light on the future prospect of this industry. The contribution of plastic industry to the economic development of the country since its inception has been discussed with the reference of historical background and the present status of it. For the general reader it can imbibe a holistic idea of the Indian Plastic Industry along with its current strengths and limitations.

STUDY THE POSSIBILITY OF THE APPLICATION OF QUALITY MANAGEMENT IN BUSINESS ACCOUNTING AT THE MINISTRY OF INDUSTRY AND TRADE OF JORDAN

MADDALLAH SALEEM MUSALAM ALKAAIDI

Ph. D. RESEARCH SCHOLAR

ALIGARH MUSLIM UNIVERSITY

ALIGARH

ABSTRACT

The study aims to find out the obstacles and the foundations of the possibility of the application of quality management in the accounting work at the Ministry of Industry and Trade of Jordan and the views of accountants who hold a cash qualifications and working in business accounting in the application of the elements of total quality and the factors necessary to do so, it was found that he does not have and obstacles in the application of quality management in the accounting business, the ministry was working on plans to train staff to work as a team and staff participation in the activities of cost Corporation.

FINANCIAL INTEGRATION IN INDIA: AN ANALYSIS OF POST REFORMS PERIOD

MUMTAZ AHMED
RESEARCH SCHOLAR
CENTRAL UNIVERSITY OF PUNJAB
BATHINDA

MOHD. FAYAZ
RESEARCH SCHOLAR
CENTRAL UNIVERSITY OF PUNJAB
BATHINDA

ABSTRACT

Financial integration in India has been examined in this study. Given the importance of financial integration that, it enhances the economic growth, it is essential to examine this issue. In this study monthly data has been used between April 1995 to March 2015 on exchange rate, call rates, money supply (M3), National stock exchange (NSE), Bombay Stock Exchange (BSE) and Foreign Direct Investment (FDI). The study, by using multivariate Johansen co-integration approach, found that there is a robust integration in the variables of interest. However, for reaping the benefits of financial integration, integration in the markets is a necessary but not the sufficient condition, unless market is stable.

REQUEST FOR FEEDBACK

Dear Readers

At the very outset, International Journal of Research in Commerce, IT & Management (IJRCM) acknowledges & appreciates your efforts in showing interest in our present issue under your kind perusal.

I would like to request you to supply your critical comments and suggestions about the material published in this issue, as well as on the journal as a whole, on our e-mail infoijrcm@gmail.com for further improvements in the interest of research.

If you have any queries, please feel free to contact us on our e-mail infoijrcm@gmail.com.

I am sure that your feedback and deliberations would make future issues better – a result of our joint effort.

Looking forward to an appropriate consideration.

With sincere regards

Thanking you profoundly

Academically yours

Sd/-

Co-ordinator

DISCLAIMER

The information and opinions presented in the Journal reflect the views of the authors and not of the Journal or its Editorial Board or the Publishers/Editors. Publication does not constitute endorsement by the journal. Neither the Journal nor its publishers/Editors/Editorial Board nor anyone else involved in creating, producing or delivering the journal or the materials contained therein, assumes any liability or responsibility for the accuracy, completeness, or usefulness of any information provided in the journal, nor shall they be liable for any direct, indirect, incidental, special, consequential or punitive damages arising out of the use of information/material contained in the journal. The journal, neither its publishers/Editors/ Editorial Board, nor any other party involved in the preparation of material contained in the journal represents or warrants that the information contained herein is in every respect accurate or complete, and they are not responsible for any errors or omissions or for the results obtained from the use of such material. Readers are encouraged to confirm the information contained herein with other sources. The responsibility of the contents and the opinions expressed in this journal are exclusively of the author (s) concerned.

ABOUT THE JOURNAL

In this age of Commerce, Economics, Computer, I.T. & Management and cut throat competition, a group of intellectuals felt the need to have some platform, where young and budding managers and academicians could express their views and discuss the problems among their peers. This journal was conceived with this noble intention in view. This journal has been introduced to give an opportunity for expressing refined and innovative ideas in this field. It is our humble endeavour to provide a springboard to the upcoming specialists and give a chance to know about the latest in the sphere of research and knowledge. We have taken a small step and we hope that with the active co-operation of like-minded scholars, we shall be able to serve the society with our humble efforts.

Our Other Journals

