TRUTH IS THE HIGHEST OF ALL VIRTUES BUT TRUE LIVING IS HIGHER STILL

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CULTURE OF SATIRE: A STUDY OF SANSKRIT LITERATURE

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ABSTRACT

This paper attempts to deal with the question as to what is 'satire' and can we talk in terms of a culture of satire in our sources. The paper also seeks to critique the dominant historiographical position that satire as a genre is absent from Sanskrit literature. We have tried to show that Sanskrit literatures were deeply conscious of the political, social and religious inequities that were prevalent in their world and on these injustices, they used the whiplash of their satire sometimes blatantly but more frequently subtly to draw attention to and censure them. We also argue that sometimes a satirical gaze of an outsider is able to illuminate those cultural realities or peculiarities which are lost on the native populace.

Keywords: *Caste iniquities, Class divisions, Misogyny, Political Authority, Religious hypocrisy, Satire*

I

In this paper we shall seek to analyse what is satire, and equally importantly can we talk in terms of a culture of satire in our textual sources. In order to answer above questions, we need to first define satire. In Sanskrit satire has been variously termed as *ākṣepa (*allegation)*, tīkṣṇavacana (*sneer at), *vyangyokti (*taunt), *aruntudabhāṣaṇam (*hurtful words that lunge at the core*), upahāsa (*ridicule/mock) and *vidrūpa (vitriol).* In Sanskrit poetics there was a rhetorical device of *vyājastuti (*false praise*)* which was an artful flattery of ruler that was actually intended to convey his criticism (Ingalls 1965:297) Thus, satire has always functioned to unpack sometimes forthrightly but more often in a veiled manner injustice, power struggle and fraudulent behaviour in any given society. In our sources, satirical verses and prose passages have offered criticism of social, political and moral values. As a strategy satirists employ both wit and ridicule to draw attention to the unresponsive edifice of authority. Furthermore, while satire may be practiced in all epochs and different cultures, we can appreciate it essentially in its particular historical and cultural context. For example, in the *Śatapatha* and *Aitareya Brāhamaṇa* a Vedic king Vishvakarman Bhuvana (Macdonell & Keith 2007:309) is rebuked by earth for having gifted her in *dakṣiṇā (*reward*)*. This admonishing can only be registered in the historical context of a tribal society where clans enjoyed merely usufructuary rights over the land and had no right to individual ownership. Furthermore, in many Brahmin authored texts of early medieval period we find invective directed against Kāyasthas as a caste group. R.S Sharma (2001:195-96) explains this ire against them, due to two main reasons. As a literati class,

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Kāyasthas had become challengers to brahmanas in filling administrative posts. Secondly, and this was perhaps more important, the Kāyastha scribes were the writers and record keepers of the land grants of this period whose primary beneficiary were brahmanas. The Kāyastha scribes could and perhaps did cause constant trouble to them. This is obvious from both Ksemendra (*Kalāvilāsa*: 5.7.11) and Kalhana's (*Rājataraṅgiṇī*: 5.180-84 & 7.1227) diatribe against Kāyasthas.

Satire, as scholars have pointed out, is not an omnibus category. In order to appreciate it one needs to be aware of the variation in the type and function of satire. Gilbert Highet (1962:26) draws an important distinction between lampooning and satire in the context of their purpose. While lampooning merely wishes to wound the ego of an individual or a group, satire is a more powerful tool which employs mockery to benefit the entire society. Highet concludes picturesquely that while lampoon functions as a poisoner or gunmen, satire can be perceived as physician or policemen. In the context of our sources this distinction can be illustrated as follows: in the *Ṛgveda* (Macdonell & Keith 2007:357*)* chieftain Shauradeva is lampooned for his niggardliness in gifting a single calf to three poets. In the *Mahābhārata (*5.38.29 &5.34.21*)* king who is incapable of extending patronage is taunted as a '*ṣaṇḍha'* (impotent)whom no one wants for a spouse. Ksemendra (*Narmamālā:*1.62-70) caricatures a Kāyastha provincial governor as a demon who is a scourge of temples and villages murdering and pillaging at will. Such sarcastic exaggeration can be seen, says Dustin Griffin (1994:181) as repressed hostility, a form of sadism. He cites Freud who had once observed that by sneering at our adversary and presenting him as inferior we achieve in a roundabout way satisfaction of vanquishing him (Griffin1994:183). Banabhatta through his compelling *Śukanāsopadeśa* in *Kādambarī (*1928:167-180) succeeded in presenting a potent satire on the nature of insensitive political authority within a society.

Another very significant issue which needs to be examined is the function of satire. While satire may generate *hāsya (*mirth*)* it equally produces *krodha/ākroṣa* (wrath) particularly among those who are at the receiving end of invectives. While mockery can be no more than abusive gibing which stands out for its astringent tone and bitter caricature; the real purpose of satire is to explicate on deeply experienced truth on ethical and social issues. Whether this satire is brought home jokingly or as a derisive rebuke the important thing is that it illuminates some universal truths. It is only then that satire achieves a subversive quality and acquires an 'Orwellian' longevity that transcends even the historical context in which it had first emerged.

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II

Although the purpose of this paper is to characterize the culture of satire in Sanskrit literature, the predominant historiographical position is that one cannot talk in terms of the presence of satire as a genre in this literature. S.K De both in his *History of Sanskrit Literature (*1947:36,197*)* and his subsequent essay 'Wit, Humour and Satire in Ancient Indian Literature' (1955:162) was of the view that Sanskrit literary output was one of "super-individual artistic emotion" and as such ruled out any direct mirroring of life. Since Sanskrit poetry was very often nothing more than a "delicate blossom of fancy fostered in a world of tranquil calm", the tendency of this literature was towards "ornate and harmonious rather than jagged angularity". In De's understanding Invective, lampoon, parody, pasquinade-all that the word 'satire' connoted were beyond the sphere of "smooth tenor and serenity of Sanskrit artistic composition". He therefore came to the conclusion that in this "distinct cleavage between life and literature, between art and experience there could be no possibility of a real satire".

D.D Kosambi in his introduction to an edited volume on Vidyakara's *Subhāṣitaratnakoṣa* says about Sanskrit poets that they were conscious of the fact that they were not addressing themselves to the entire society but only to a minority at its apex. Embedded as they were in this class society these poets were ill-disposed to bite the hand that extended them the patronage for survival. The dilemma for these litterateurs then was how to fashion words of censure against their elite patrons. Kosambi (1957:lx) notes " If the Sanskrit poet had been conscious of his failings, which were those of his society ,there would at least have been powerful satire, of which no example is to be seen except perhaps ridiculous exaggeration".

Devraj Chanana in his essay on 'The Sanskritists and Indian Society'(1965:49-67) applied Marxist class analysis to these literary outputs from medieval to the early modern period. Chanana was even more direct and disparaging in critiquing Sanskritic literary tradition which only sang paeans to those in authority while turning a deaf ear to the woes of common people.

We can conclude this historiographical position as follows. While De argued that *Kāvyaśāstra (*texts on Poetics*)* and its theory of '*rasaniṣpatti'(*genesis of emotions)in '*rasika/sahṛdaya'*(connoisseur) precluded any affinity towards reality; the poet being content with merely symbols of reality rather than strive for reality itself. On the other hand, Kosambi and Chanana laid the blame on the elitist/feudal class roots of Sanskrit literature which was responsible for the absence of satire in this literary tradition. While we do not propose to outright dismiss the perceptive

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comments of these scholars, nonetheless we seek to argue as Griffin (1994:14) does that satire is not a specific literary genre but more a mode or a procedure and therefore it can appear anywhere. Furthermore, Satire need not be seen as an attack from outside the system by an outsider, rather it is a subversion that operates stealthily, both by unsettling convictions and shattering illusions (Griffin1994:178). This being the case we need to analyse our Sanskrit sources for what has been satirized there and how has it been achieved.

III

The most visible sarcasm is quite expectedly directed against structures of authority; the ruler himself and also his entourage which oppresses and defrauds people. In the burlesque like *bhāṇa* and *prahasana,* base people are frequent characters and vulgar and crude sentiments abound. Yet the pungent wit of these farces, represent a very successful instance of social and political satire. In some of these burlesque like *Kautukasarvasvam* and *Hāsyārṇava(*De1947:498-99) the characters are named very adroitly which sums up their character, and in the process, illumine the socio-political reality which they represent. The kings for instance are given pithy abusive epithets like *anyāyasindhu* (ocean of injustice), *kalivatsala (*lover of strife), *duritārṇava* (sea of misconduct). The domains they rule over are equally sarcastically named as *dharmanāśa*(where righteousness is destroyed) and *puṇyavarjitā* (where merit is prohibited). King's chaplain/preceptor are given epithets like *viśvabhāṇḍa* (universal hypocrite), *anṛtasarvasva* (essence of falsehood) and *ajitendrīya* (lacking self-control). Astrologer who advises the king is sarcastically named *aśubhacintaka*(who wishes evil). The self -serving and venal counsellors of the kings fare no better, they are given epithets like *kumatipuñja*(source of bad advice),*kukarmapañcānana(*five-headed one of bad deeds).Kings police chiefs earn the contemptuous epithets like *śiṣṭāntaka*(terror of decent folks) and *sādhuhiṃsaka*(killer of good men).

In *Mṛcchakaṭikam(*Act 9.14) there is an equally relentless and unvarnished focus on the corridors of power. The court of justice(*adhikaraṇamaṇḍapasya*) is compared to a sea infested with sharks and crocodiles in form of spies and with snakes in form of court clerks. Poets (*Mahābhārata*:5.34.12) rebuke kings who are so smug in their power that they behave like bullies. Sanskritists are also severe in pouring scorn over rulers who are '*pramādī*'(debauched). Kalidasa in *Raghuvaṃśa*(19.4-7) etched a mocking figure of one such king Agnivarna who instead of engaging with his duties remained cloistered in his harem and when his ministers came for audience, he merely dangled his foot from a window.

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But if being a bully and dissolute made the ruler an object of reprimand the litterateurs were even more contemptuous of those who lacked sagacity. In *Mṛcchakaṭikam*(Act 9.40) king Palaka is derided as *'avimarśyakārī'* (one incapable of deliberating) Bilhana in *Vikramānkadevacarita*(6.29*)* lampoons an ill-intentioned ruler(*avataratimatiḥ*) because of which sovereignty is destroyed like a boat that capsizes when hit by rocks on the shore. Litterateurs also sneer at weak willed rulers. In *Mudrārākṣasa(*Act3.23) Vishakhdatta notes with subtle sarcasm " A lord does not become a '*prabhu*'(lord) by wearing ornaments. He alone is said to be a '*prabhu'* who's command is not slighted by others".

Sanskritists understood quite well the tight rope which a ruler had to walk between ensuring that his command was not infringed upon and simultaneously safeguard the legitimacy of that power. The *śukanāsopadeśa* in *Kādambarī* (1928:174) intensely scrutinizes the axiom that while power corrupts absolute power corrupts absolutely. Banabhatta uses the royal coronation ceremony as a metaphor for ruler's delusion regarding his greatness which is corrosive of his virtues. At his censorious best he states "King's '*dākṣiṇyam'* (courtesy) is washed away by water of '*abhiṣeka'* (consecration) and his heart is darkened by the smoke of sacred fire. His forgiveness is swept away as if with a broom of *kuśa* grass; while the sight of the next world is obscured by the royal '*chatra*' (parasol)unfurled on his head. His truthfulness is blown away by the breezes of chowries waved around while *'sādhuvādāḥ'* (good advice) is drowned in the din of '*jayaśabda kalakalairiva'* (victory cheers) of his subjects.

It would not be an exaggeration to state that Sanskritists have devoted much of their energy and talent in unleashing their whip of satire on the functioning of authority. The poets savage mockery lays bare the inaccessibility of the corridors of power. Thus a poet says about the royal patron, "he does not care if you are stopped at the door; takes no notice when you manage to meet him; blinks like an elephant at your presentation; pretends to agree and after you leave runs you down."(*Subhāṣitāvali*: verse3238). Sometimes the satire is less brutal and more subtle as when a poet says, "your majesty's ears I filled with words devoid of meaning; you too did the same with me, words even more inane. Thus, we both have passed time deceiving one another" (*Subhāṣitāvali*: verse3234).

The poets understood quite well that remoteness of authority was due to the wall of opaqueness which state functionaries created around the center of power for selfish reasons. In *Kādambarī (1928:177-78)*. Bana draws an evocative picture of the royal court where counsellors are compared to vultures, intent on securing their own ends*(svārthaniṣpādana*). They make it their business to represent vices as virtues. Thus, to abandon one's wife is represented as absence of desire (*svadārā parityāgaḥ avyasaniteti);* arbitrariness as assertion of authority (*svacchandatā prabhutvamiti)*; listening unmoved about acts of atrocities is presented as nobility of mind (*mahāparādhānākarṇam mahānubhāvateti)*. The accolades of sycophants, is presented as true fame (*vandijanakhyāti yaśa iti*), and indecisiveness as sign of impartiality (*aviśeṣajñatā apakṣapātitvamiti).* Bana therefore concludes contemptuously that surrounded by such cheats(*dhūrte*) who are adroit in paying homage(*stutibhiḥ)* the ruler in spite of being mortal thinks of himself as having a divine quotient(*divyānśa*) and acting accordingly(*divyocittaceṣṭān*) he becomes a laughing stock (*sarvajanasyopahāsyatāmupayanti).*

Apart from the unapproachability of the authority what the litterateurs also satirize is the inscrutability of the powerful. Bhartrhari etches a picture of a bewildering Kafkaesque world where:

"when silent, courtier is branded dumb,

When eloquent, pretentious or a prating fool,

When distant, diffident,

When patient, pusillanimous,

When impetuous, ill-bread.

The rules of service are thus a mystery incomprehensible even to the wise (*paramgahano yogīnām api agamyaḥ).*

IV

In pre-modern age Religion was firmly in public sphere. Quite pronounced in our sources is the satirical gaze that is focused not only on the pretensions of religious preachers of all sectarian affiliations but the hypocrisy practiced in the guise of religion itself. Furthermore, it will not be an overstatement if we argue that religious satire is profound and perhaps the most dynamic feature of Sanskrit literary discourse.

Kshemendra is razor sharp in his mockery of religious hypocrisy(*dambha)*[1]. He does not mince any word in laying bare the nature and rationale behind it, centuries before Marx became notorious for stating that religion is the opium of the masses. In *Kalāvilāsa*(1.45) he states unambiguously that, "*dambha* is the mockery of human intellect; the underpinning of deception; the cause of world's ruin ,misperception and the cornerstone of fraudulent enterprise". Author of *Pañcatantra*(2.50) attesting to the validity of above belief states sarcastically, " If your mind is set on going to hell, then just serve a year as '*purohita'* (priest); if time is short spend just three days overseeing a ' *maṭha'* (monastery). Kshemendra warns that only when it is understood that religious hypocrisy is omnipresent and rapacious, can it be rendered ineffective and then the ploys of dishonest, will be in vain (*Kalāvilāsa:*1.95). If Kshemendra theorizes about religious hypocrisy Dandin's tale of Mantragupta in *Daśakumāracarita*(2005:470-73) is a parody of how an ordinary man transforms himself into a sham '*sanyāsī*'(mendicant) and goes about fooling people around him. Further if charlatans succeed in fooling innocent people Kshemendra is quite clear in indicating the reason for it. He contemptuously lampoons in *Deśopadeśa*(8.26*)* a *'buddhivihīna śiṣya'* (mindless disciple) who is '*kevalabhakta'* (just a devotee). Lacking independent judgement, he simply follows the trodden path like a dumb beast.

Krishnamishra's allegorical play *Prabodhacandrodaya* is a powerful satire on a variety of religious practitioners in the setting of the city of Varanasi. The author berates those who are no more than man beast(*nṛpaśubhiḥ*)and lack discernment;[2] they are blasphemers of Veda, attached solely to repeating their rote lesson (*adhyayana mātra niratā*)(*2009*:48-51). He further chides them for their mendicant vows *(gṛhīta yativratā)* which is meant solely to get alms*(bhikṣāmātram*). Krishnamishra dismisses as hypocrite cheats(*dāmbhikāḥ*) those who were busy counting beads of their chaplets just to pick pockets of those with wherewithal (*haranti dhaninām*)[3]. The author further sneers at the ascetic paraphernalia for its sheer worthlessness. He notes, "fire oblation, triple Veda, trident staff, smearing the body with ash (*bhasma guṇṭhanam*) these are trades(*jīvik*) for those lacking brains and

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[1] *Dambha* in the sense of religious hypocrisy is mentioned by Apte(1966 : 449)

[2] In fact the character of Cāravāka in *Prabodhacandrodaya(2009:68)* refers to 3 Vedas as crook's patter (*dhūrta pralāpa*).

[3] A 17th century satire *Kali-Viḍambanm*(verses86-87) shows that character of religious hypocrisy had not changed in the many centuries that separated this text from *Prabodhacandrodaya.*

effort (*buddhi pauruṣa hīnānām)" (*2009:74-75*)*. Through the character of Cāravāka Krishnamishra in *Prabodhacandrodaya (*2009:70-71) voices his mockery of many empty religious practices which were prevalent in the society. Thus, about Vedic cult of sacrifice he states, "If sacrificer holds that heaven is attained by the beast that is sacrificed, then why does not the sacrificer slaughter his own father as well." He further notes, "If funeral rites brought contentment even to creatures quite dead; the oil might well sustain the flame of the lamp once its quenched". Krishnamishra derisively disdains alms, fasting, rites of contrition (*bhikṣopavāsa niyam)* as no more than fool's restrictions (*dhūrta praṇīt*) and therefore dismisses them as games played on feeble minded (*durbuddhi vilasitam*) *(2009*:70-72).

However, the profundity of satire on religious hypocrisy is reduced to being a farcical one in those texts where author in a spirit of Brahmanical triumphalism viciously draws a caricature of votaries of heterodox sects. A 12th century farce titled *Laṭakamelkam* or a gathering of rascals satirizes Jaina and Buddhist monks and nuns. The lampooning is evident in the nomenclature of these personages. For instance, a *Digambara* Jaina monk with bald pate is sarcastically named *Jatāsura* (demon with matted locks). A Kāpālika is named '*ajñānśrī'(*epitome of illiteracy) even as another is called '*mithyāśukla'*(moon of falsehood). A Buddhist monk is ridiculed as '*vyasanakara' (*ocean of vices). Since only Jains and Buddhists had order of nuns, the promiscuous nuns became a common trope in Sanskrit literature. In *Laṭakamelkam*(1962:24*)* one such *'tapasvinī'* (female mendicant)is said to be suffering from '*prasava vedanā'* (labour pains). In a farce *Ubhayābhisārikā*(2009:180) a Buddhist '*parivrājikā*'(nun) is sneered at as '*vilāsakuṇḍinī'*(coil of pleasure). In Dandin *Daśakumāracarita*(2005:443) nuns are frequently depicted as '*dūtī* (messengers)between lovers as in the tale of Mitragupta.

Mattavilāsa prahasana was authored by 7th century Pallava King Mahendravarman. This farce pokes fun at Kāpālikas and Buddhists. The text can be appreciated only in the historical setting of early medieval Tamilnadu where heterodox sects were on wane and Brahmanism under Pallava patronage had come to flourish.

V

Besides religion, ancient Indian society had *varṇa/jāti* identity and hierarchy to contend with. Do our sources show awareness of this very crucial reality and engage with it? Both caste and class consciousness, is reflected in Sanskrit texts. Historically the earliest censorious observation on the

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notion of what constitutes 'Brahminhood' comes from the Buddhist texts. Thus, Asvaghosa in his *Vajrasūcī(*1960:16) remonstrates that birth is not the real determinant of 'brahminhood' instead " truth is brahminhood, austerity is brahminhood ,control over senses is brahminhood, compassion towards all sentient beings is brahminhood". Since these are the characteristics of brahminhood, *Vajrasūcī (*1960:17) opines, that "even if a *Cāṇḍāla* possesses them he is recognized as brāhmaṇa by the Gods."

What *Vajrasūcī* critiques philosophically the secular Sanskrit texts openly ridicule. In *bhāṇa Padmaprābhṛtak* (2009:246-47*)* a Brahmin by birth is mockingly named '*Pavitraka*' (pure one). Nonetheless, in the farce he is lampooned for his act of shrinking from the defiling touch of common people in the street although, he is hypocritical enough to visit the prostitute quarter for sexual liaison. His interlocutor therefore taunts him sneeringly, "you say that you are avoiding the touch of strangers (*avijñāta jana saṃsparśo)* but is the '*jaghana'* (lower part) of the prostitute pure as a '*jāhanvī tīrtham' (*Ganges pilgrim center')." In fact, Sanskrit litterateurs deeply conscious of the class and birth divide in the society were quick to admonish those who discriminated on that basis. *Pañcatantra (4.3)* states that hospitality must be extended to all- "ask not the lineage or profession, learning or country of origin of the guest at your doorstep at mealtime". It is crucial to remember that traditionally in maintaining birth status commensality restrictions had played a significant role.

It is a truism that authority is premised on hierarchy which also entails domination of the lower order. Sanskritists are scathingly scornful in underlining this reality. As one poet puts it pithily "It is a dog's life, whoever says this idly prates without knowing; for a dog roams at will, a servant by the order of his master" (*Pañcatantra:*1.262). The despair of the exploited is highlighted in another verse where poet candidly states "The rich generally do not perceive other's discomfort; Vishnu sleeps comfortably on Shesa who is already wearied by the burden of the earth."(*Subhāṣitaratnabhaṇḍāgāram,*verse2,column2:64).This pervasive miserable reality of those at the bottom of the society is put across by the poet subtly yet quite devastatingly when he overturns the meaning of the word omniscient. He states, "Hail O poverty! By your grace I have attained super natural powers; I see the whole world but no one sees me." *(Subhāṣitaratnabhaṇḍāgāram,* verse2, column2:65)

In fact, this disturbing veracity of loss of power effacing all merit is a constant rhetoric in Sanskrit literature. *Pañcatantra*(5.3) notes mockingly that self-esteem, judgement, learning, social grace and understanding all seem to vanish precipitately when man loses power and authority.

Conversely all virtues are seen to be embodied in rich (*Pañcatantra* 2.68) In fact Bhartrhari scoffs "A man of wealth is held to be high born, wise, scholarly, discerning, eloquent and even handsome" *(Śatakatrayam* verse 51) On the other hand a poor person could be easily made a scapegoat for other's faults (*daridrḥ khalu saḥ tasya sarvam sambhāvyate)* as Shudraka notes pointedly in *Mṛcchakaṭikam*(Act9:453-54).

A late satirical text on the parody of life in dark ages titled *Kali-Viḍambanam* makes a powerful exposition of how people with little or no merit manage to achieve success in society. Author Nilakanta Dikshitar points out derisively that since acquisition of knowledge is time consuming, an aspiring scholar in a hurry should give up all sense of shame, loudly proclaim and exhibit his limited knowledge on any given subject (*2018:* Verse 5*)*. The author further opines in a similar mocking tone that some other ways of ramming your way through success is to insult your competitors, praise the judges or accuse them of partiality. He then concludes sarcastically that uttering lies, speaking in an enticing manner are ways of becoming rich while being honest and cultivating profound scholarship is the surest passport to poverty (2018: verse 2-3).

VI

In all patriarchal cultures and India is no exception we find a lot of misogynistic satire. Male authors were quick to censure women for "falsehood, wile and reckless daring; greed and envy overbearing; no merits much impurity are faults innate in femininity"(*Hitopadeśa*:1.196). *Pañcatantra*(4.48) is equally derisive in castigating women-" What's within them appears not on the tongue; what's on the tongue finds no expression; what's expressed is not acted upon; how strange are the ways of women." Perhaps this male vitriol resulted from the sheer unpalatability of domestic reality; the tensions of the sexual relations as they unfolded within households. As a poet (*Subhāṣitaratnabhaṇḍāgāram,* verse 3, column2:89) puts it trenchantly "wailing kids, a damp seat, a dusty courtyard, a bed infested with bugs, stale food, a home filled with smoke, a sharp- tongued wife (*bhāryā niṣṭhurbhāṣiṇī*), an enraged husband (*prabhurapi krodhena*) and always a chilled water bath, damn forever the householder's life (*dhigdhiga gṛhasthāśramam*)". Since within patriarchal households, wife's access to resources and exercise of any power was not so much by right as by cajolery, this wheedling on their part provided men rationale for mouthing invectives against them. In *Rājataraṅgiṇī (*5.317-19) Kalhana contemptuously refers to wives as night tutors instructing their husbands in the privacy of bedroom. However, where wives were unsuccessful in coaxing husbands they could resort to plain quarrelling. In the farce *Laṭakamelkam (1962:12)* a wife is mockingly named '*Kalahapriyā'* (who loves discord). The author of the farce then mocks at the husband who was comprehensively worsted in this battle and was shown the exit by his combative wife.

If at one level domestic familiarity bred contempt for women another reason for men venting their misogynistic spleen was due to the inversion of man chasing woman equation of the phenomenological world. On the spiritual path men perceived women as temptresses who led men astray. *Prabodhacandrodaya*(2009:34-36) states that when man embraces illusion (*māyā saṅgāt pumān)* his mind befuddled by women (*strībhiḥ pratārita mānasaḥ*) he loses his inner composure(*dhairyam*).

Nonetheless we also get a counter satire where a man is honest enough to admit that "A deceiver of himself and his peers is the pompous *panḍita* who reviles young women. The fruit of his austerity is heaven and even heaven is full of nymphs" (*Śatakatrayam* verse 120).

We also need to ask if women were only the object of men's satire or whether they assume a subject position occasionally to mock at men. In *Matsyapurāṇa* (157.9-27) Parvati berates Shiva for finding faults with others as he had done with her, deriding her for being crooked and cold hearted. She sarcastically tells Shiva that it is he who is full of defects on account of bad company he keeps. She taunts him for his devious nature surrounded as he is by serpents. His detached dry temperament comes from the ashes he is smeared with and his dull intellect is derived from the bull he rides. She also scoffs at him for being shameless since he walks virtually naked.

However, it is rare to find woman indulging in open mockery of the kind Parvati does in the *Matsyapurāṇa*. What is more common for women is to resort to subtle sarcasm to draw attention to the realities of their lot in the patriarchal societies. This strategy perhaps also protected them from male violence which would not have taken too kindly to direct contemptuous taunts from women. For instance, a wife reproaches her promiscuous partner by stating "I feel very light in my body, as you have helped to remove heaviness off my drooping spirit, my sense of self- worth (*mama gaurava)* is lost and I am made to look small" (*Amaruśatakam* verse 30). The macho phallic culture has always been quick to dismiss women as too old for sexual pleasure. Thus, in *Laṭakamelkam (*1962:12) a husband openly proclaims his aversion for his '*vrddhā'* (old) wife whose sagged breasts he was afraid to touch*(patitakucasparśabhītaḥ*). Although, men continued to exercise the right to sexual gratification without any age bar, women were denied right to their sensual pleasures. Against this duplicitous sexual double standard, a woman's voice rises strongly. Remonstrating she states, "How

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unjustifiable and improper is the decree of fate, which makes men succumb to desire even when they are too old for them; especially when we see that the life of women is not limited to the contraction and fall of their heaving breasts"(Chaudhuri 1941: Verse 83).

VII

As we have argued in this paper, satire is a function of a particular cultural milieu. A wry gaze of an insider who has the ability to put finger on the raw nerve. However sometimes the satire is most revealing when an outsider fixes his gaze on a completely different society and makes penetrating observations on those cultural proclivities which would be lost on the native populace. Thus, Chinese traveler Hsuan Tsang (*Sī-Yu-Kī* 2003:73 &77) says about 7th century India that people are very particular about personal hygiene but finds their public thoroughfares filthy.

Al Beruni who came to India in the wake of Mahmud of Ghazni in 11th century made some very astute observations. He tried to understand India in an intellectually insightful way but was often stonewalled by his elite interlocutors. He caustically reproves, "their fanaticism is directed against those who do not belong to them…they call them *mlecchas* and forbid any connection with them because they will be polluted"(Sachau2002:3) In sheer exasperation against this opaqueness Al Beruni commented sarcastically " They think there is no country but theirs ,no king like theirs ,no religion like theirs, no science like theirs…they are niggardly in communicating that which they know; take greatest possible care to withhold it from men of another caste still much more from any foreigner"(Sachau2002:6).

Zahiruddin Babur who came to a hotter country India from his cooler homeland Farghana via Kabul caricatured India as a land lacking in pleasures. It had no delicious fruits[4] like grapes and melons, ice and cold water, no public baths and tasty food for sale in the market place. He sneered at Indians for lacking desirable appearance and ridiculed them for wearing just a loin cloth(*langoṭī*)" (*Baburnāmā* 1991:369-70).

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[4] Interestingly, the Indianization of his Mughal descendants was so complete that emperor Jahangir notes in his memoirs *Tūzuk-i-Jāhangīrī* (2006 :5 &116) how much he liked mangoes; so much so that he thought that with regards to fruits from Kabul none of them could compare favourably with the flavour of mango.

In conclusion one might say that since life itself is a satire we only need to document and highlight it; as Sanskrit litterateurs have managed to do. There is therefore, no need to be sidetracked by the traditional scholarly opinion that Sanskrit literature has lacked the genre of satire.

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Endnotes:

1 Dambha in the sense of religious hypocrisy is mentioned by Apte(1966 : 449)

2 In fact the character of Cārav*ā*ka in *Prabodhacandrodaya*(2009:68) refers to 3 Vedas as crook's patter (*dhūrta pralāpa*).

3 A 17 th century satire *Kali-Viḍambanm*(verses86-87) shows that character of religious hypocrisy had not changed in the many centuries that separated this text from *Prabodhacandrodaya.*

4 Interestingly, the Indianization of his Mughal descendants was so complete that emperor Jahangir notes in his memoirs *Tūzuk-i-Jāhangīrī* (2006 :5 &116) how much he liked mangoes; so much so that he thought that with regards to fruits from Kabul none of them could compare favourably with the flavour of mango.

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WOMEN'S MENTAL HEALTH IN SOUTH ASIA: ASPECTS TO ADDRESS, ASSESS AND HISTORICISE

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ABSTRACT

The subject of women's mental health has increasingly assumed significance in interdisciplinary discussions and deliberations to address and ameliorate the surge of mental health issues impacting the lives of women. Women's range of experiences, roles and responsibilities which are alternatively biological, everyday/ mundane, accidental and/or coerced renders them unique – drawing upon the cumulative impact of these upon their mental well-being. There is a significant scope to work on the unique circumstances that shape and influence women's mental health in South Asia. This paper seeks to present the relevance of gendered analysis of women's mental health in South Asia and the first section reflects upon the urgency to engage with the different dimensions of recognizing and ameliorating mental health issues via interdisciplinary approach and analysis. The second section discusses the transitioning priorities of mental health concerns for females across the life span which are determined by both biological/ natural and experiential/ circumstantial factors. The third section presents recent data from India to illustrate how mental health is becoming an important concern among Indian women while simultaneously arguing that there continues to be serious challenges facing women to seek help for redressal. The final section presents how an historical approach and reading of sources can unravel nuances of women's mental health that have remained shrouded for the paucity of an expressed sensitivity (or inadequate attention) towards historicising women's mental health concerns/ articulations.

Keywords: *Mental Health, Women, Interdisciplinary approach, History*

INTRODUCTION

> ***Section 85.*** *Whoever, being the husband or the relative of the husband of a woman, subjects such woman to cruelty shall be punished with imprisonment for a term which may extend to three years and shall also be liable to fine.*
> ***Section 86.*** *For the purposes of section 85, "cruelty" means—*
> *(a) any wilful conduct which is of such a nature as is likely to drive the woman to commit suicide or to cause grave injury or danger to life, limb or health (whether mental or physical) of the woman; or*
> *(b) harassment of the woman where such harassment is with a view to coercing her or any person related to her to meet any unlawful demand for any property or valuable security or is on account of failure by her or any person related to her to meet such demand (Bharatiya Nyaya Sanhita, 2023).*

The addition of Section 86 in the Bharatiya Nyaya Sanhita, 2023, has brought the issue regarding mental health and well-being of women centre stage for thorough review by clearly stating that injuring the mental health of women amounts to cruelty. Historicising women's mental health with regard to South Asia has been a challenging task though scholars have sought to grapple with aspects of it since the final decades of the 20th century. Paucity of sources to address historical enquiries across the spatial and temporal domain has been serious limiting factors in the culmination of such research endeavours. Relying on official/ archival records, histories of mental health have been written from perspectives of institutions including operations and processes related to lunatic asylums. The subtle signs of mental ill-being have found rare mentions in official records and thus such histories have also turned out elusive and difficult to account for.

This paper proposes that an interdisciplinary approach to study the mental health of women would yield valuable results to consolidate this field of research including legal interventions, sociology and psychology addressing mental health. In doing so, an attempt will be made to present a gendered understanding of mental health of women through an interdisciplinary approach to analyse which aspects of manifested mental health may be historicised. This present paper will look into why a gendered perspective of mental health is crucial and useful for understanding the unique characteristics of women's mental health and how these are influenced, shaped and orchestrated by socio-cultural as well as biological factors.

THE NEED TO STUDY WOMEN'S MENTAL HEALTH

> *Mental health is a state of mental well-being that enables people to cope with the stresses of life, realize their abilities, learn well and work well, and contribute to their community. It is an integral component of health and well-being that underpins our individual and collective abilities to make decisions, build relationships and shape the world we live in. Mental health is a basic human right. And it is crucial to personal, community and socio-economic development (WHO, June 2022).*

The pertinent question this essay would address broadly constitutes: Why focus on women and mental health? Conventionally, most studies and medical researches on mental health have presumed the standard patients to be male and thus the diagnosis, treatment, medication and cure was also standardised according to "one size fits all." Women's specific needs have been long ignored and side-lined in such analysis. The undeniable fact however, is that statistically across the globe more women are in need of and are seeking or undergoing treatments for varied mental disorders, issues and/or illnesses. A very likely question that may be asked is: Why there is a greater propensity for women to be affected by ill mental health? The answer to this is more complex, multi-faceted and yet not all-encompassing or fully satisfying. The reasons behind women being more susceptible to mental ill-being are a combination of biological and socio-culturally determined influencers. Some widely recognised and agreed upon premises are as follows: Women are prone to consistently perform a "balancing act" for prolonged periods. This is with reference to women having to multitask in the routine of carrying out their familial responsibilities, manage homes and also pursue a career outside of home (in some cases). Females are inevitably in-charge of a disproportionately larger portion of house-work than males in most conventional situations. The inevitable result is that women are recurrently in situations grappling with over-work, fatigue, recurrent stressors and a mental overload to perform and deliver in accordance to others' expectations. In addition to meeting wide-ranging societal expectations, it must be acknowledged that women are consistently negotiating their status/ position within a patriarchal society and are thus inevitably struggling with a range of gendered discrimination and social injustices. These include unequal opportunities/ treatment in education and jobs, curbs on mobility and communication, restricted access to property ownership, housing, laws and legal procedures to name a few. With regard to reproductive processes, it is crucial to point out that procreation along with related anticipation and apprehensions have a serious impact upon women's mental health. Scholarly works have especially researched on the propensity of women to be affected by severe depressive states in the perinatal and postpartum phases (Barnes 2014).

These are only a few of the broad indicators accounting for women's mental health in general which are indicative of the rationale for undertaking a focused study of women's mental health that is vividly impacted and shaped by their life-experiences. This essay would present how the knowledge and comprehension of the variegated field of mental health concerns of the present can become an enabling toolkit to historicise women's mental health problems/ issues in a historical context. This essay would begin with a discussion of the more commonly perceived states of women's mental health throughout the life course. This would be followed by an investigation of the barriers preventing women to seek help, counsel or remedy for mental ill-being. The final section would present a historical intervention into analysing mental health through a sensitised reading of personal narratives and biographical works among other sources constituting history.

WOMEN'S MENTAL HEALTH ACROSS LIFE-COURSE

Issues affecting the psyche, emotions, physical and mental wellbeing are not uniform for everyone nor are these the same for an individual throughout the course of life. In addition, the triggers and circumstances influencing emotions and mental wellness are highly subjective and conditioned upon the cultural milieu and the consequent socialization processes that an individual has experienced. Having admitted this, it should also be stated that there are some issues / aspects that are more commonplace and surface more frequently while assessing the mental health of women. Some crucial factors will be briefly presented in this section.

Given the aim and scope in the given paper we will present a sweeping survey of how female mental health is differentially impacted through different stages of life. A good point to begin the discussion would be the issues of mental health among adolescents. This is not to deny that children may also exhibit issues related to mental health, but the consciousness of mental health related problems in association to one's gender identity becomes more conspicuous by the time around adolescence (approximately between 12 and 19 years for females). With ongoing physiological and hormonal changes from puberty that are beyond one's own control or comprehension, adolescence poses a challenge to the mental coping mechanisms to foster good mental health. Few often recurring parameters which are particularly studied in the field of psychology include the estimation of self-esteem, perception of body-image, eating disorders, signs of depression, suicidal tendencies among others (Kendall-Tackett & Ruglass 2017). In the 21st century the incessant attraction to social media has been blamed for serious detrimental impact on adolescents mental well-being as cases of bullying, a sense of disconnect with real-life and consumption of inappropriate content has witnessed a meteoric rise.

Women's mental well-being is by far more vulnerable during the years of young adulthood (between 20 and 40 years), associated with exploring or being in romantic relationships, exploration of sexuality, assuming roles within matrimony, experience of reproductive processes including childbirth, child rearing and so on. The flip side of these could include heartbreaks, experience of abuse within and beyond intimate-partner-relationships, difficulties in childbearing (infertility), miscarriages, post-partum depression and so forth. Motherhood has been particularly described as a pivotal transition in the life-course of women generating tumultuous waves of satisfaction, confidence, competence, a lack thereof or a persisting sense of ambivalence (Barnes 2014). Misguided aspirations of achieving ever-increasing levels of societal expectations with regard to one's balancing role as wife, mother, daughter-in-law and/or a working professional compound the levels of stress, impacting mental well-being in short and long-term.

Mid-life crisis has been widely discussed/ debated especially with regard to Western societies, but this phenomenon is appearing more frequently in South Asia's context in the recent past. To begin with, it is nearly impossible to determine which years constitute midlife. It may range anywhere between mid-thirties and mid-fifties, depending upon the perception of self and that of the society. The ambiguity of this phase of life mirrors the experiences of ambiguities experienced with regard to self-interrogation and introspection. Women's self-perceptions are further complicated by more conspicuous reminders of their changing bodies, reproductive abilities and fading youth. Anxieties and depressive moods are exacerbated by recurrent gender biased portrayals of ageism and sexism in various media representations. In addition, it ought to be acknowledged that responsibilities of raising children, tensions between spouses/ partners, and taking care of aging parents and relatives adds more burden upon women than men in most societies across the world (Kendall-Tackett & Ruglass 2017)**.**

The lived experience of middle and old age is certainly not the same for all women. Some women feel more stable, confident and in better control of their life and emotions by the time they become middle-aged. The cumulative impact of life events and experiences, in certain cases, trains women to develop better mechanisms to respond to and cope with all that life has to offer. However, when old age introduces inevitable new challenges, the coping mechanisms can become less effective. For instance, it has been observed that women are often faced with depleting or lesser financial resources to support themselves which diminishes their quality and standards of living. The loss of parents/ partner / spouse, the experience of loneliness, growing emotional/ physical distance from children are other reasons commonly affecting mental health in advanced years. Issues of failing health and growing inability to perform various physical chores further causes a feeling of helplessness (Levin & Becker 2010). While gerontology presents empirical findings about the processes and problems associated with aging, the responsibility lies with individuals, family members, institutions and the society to promote a healthy and constructive worldview with regard to aging and finding fulfilment.

The experiential states of mental health would inevitably vary from individual to individual. The purpose of this discission has been to flag some of the factors and catalysts that have been found to have commonly influenced the state of mental health. One cannot overemphasise the importance of intersectionality in the assessment of factors influencing women's mental health and women's differential response to triggers or factors and their abilities to cope with these. For instance, in a country like India disparate factors including caste, religion and ethnicity would be important compounding factors to be considered while analysing women's mental health along with questions of age, education and socio-economic factors among others (Pinto 2014).

BARRIERS TO SEEKING REMEDY

Prior to International Women's Day in 2023, a study by the healthcare platform Practo presented some illuminating data and analysis regarding the evidential condition of mental health among women in India. According to this study women belonging to the age group between 25 and 34 years constituted about 61.6 % among the total numbers of female seeking mental health consultations in 2022. On the whole, the study found that there has been a 23% rise in total consultations by Indian women over the year. In addition, the study also presented a comparative analysis portraying that oncology was the fastest growing medical specialty sought by women with mental health being the second on the list. These statistical data are eye-opening indeed. On the one hand these indicate the growing mental distress and disorders among women. However, it is heartening in that it portrays how more women are coming forward to seek treatment to improve their state of health.

The patterns of societal ignorance, avoidance, dissuasion and preconceived biases are seen to be compounded by individual reluctance to seek treatment. It is common place to use madness or it's synonyms for various types of mental illnesses without being sensitive towards discerning the wide range of mental distresses that can be identified and treated with tremendous success. Patriarchy in general and patriarchal attitudes and institutions in particular ought to be seen as significant barriers to seeking treatment. Among other factors, reluctance to seek treatment stems from cultural conditioning which instilled a sense of fear and shame in women with regard to the stigma inevitably correlated to mental health problems. Victims of domestic abuse or sexual abuse/ assault are unable to speak up regarding their mental situations as the perpetrators are in several instances a close relation. The fear of retaliation, ridicule or censure discourages women from stepping out, speaking up and seeking help. In addition, in a lot of situations women are unaware of the avenues and possibilities to seek help. In this respect it can be asserted that the data that indicates that the largest proportion of women seeking mental health consultations are between 25 and 34 years, is also indicative of the higher levels of awareness among women in this age group. Awareness stemming from education and exposure to women's rights and protective and remedial laws, instils the much-required confidence and dispels fears and apprehensions which are certainly conducive in seeking improvement in conditions of mental health. Individuals articulating their personal experiences of coping with mental issues is a positive development which opens up possibilities to undertake scholarly research based on interpersonal interactions followed by analysis.

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ASSESSING WOMEN'S MENTAL HEALTH IN HISTORY

The final section will dwell upon the relevance and significance of historical methods and historicised comprehension of women's mental health issues. This draws upon the interdisciplinary assessment of mental health as it also deploys the understanding gained to recognize the nature and characteristics of mental health issues afflicting women in South Asia's past. Here, some examples will be furnished from the early twentieth century to elucidate how issues of mental health can be gleaned from sources representing the historical past.

The official archival sources are more often silent about the matters of mental health issues of women in the context of the day-to-day course of life. Archival records are useful wherein they furnish quantitative data while recording the operations of lunatic asylums, or describing the spate of lunacy in the colonial context. In exploring the issue of mental health in the terrain of women's history in South Asia, I have found autobiographical writings to be particularly useful in identifying different kinds of mental health conditions that women were grappling with, without the knowledge of what these were or how to deal/ cope with them. It must be noted here that the representation of mental unease or conditions constitute a part of my analysis of reading these sources. The writers while expressing their emotional states and mental conditions do not denote these by labelling them as mental health issues. Recent interdisciplinary research and analysis have however ventured to correlate recent understandings of mental / psychological states/health with the narrative accounts recorded in varied historical contexts (Butalia 2015). I am taking cue from such writings and research to present these following examples.

The first example signifies a state of consistent anxiety mixed with guilt and embarrassment as experienced by a child bride. These excerpts are presented from the autobiography of Shudha Mazumdar born around the turn of the 20th century, in which some of the most intimate details of a Bengali upper/middle class/caste female's experiences as a girl, young bride, wife and mother have been discussed. Shudha was 12 years old when she was married off and these are some the earliest memories of adjusting in her marital home that she recounts in her autobiography:

> The recollections I have of the first ten days at my father-in-law's house seem mostly to be connected with the difficulty of managing my veil, silver anklets and *sari*, and my desire to speak out (99).
>
> …Although I shook my head emphatically (a new bride is never heard) my plate was heaped with food of alarming proportions…. 'You must eat it all up, otherwise you will earn ill-fame as a wasteful bride.'
>
> I was to be very bashful before my husband, and was on no account to be seen in his presence before elders. Every time he happened to pass through the veranda (and this seemed very often) I would dash to the adjoining room in a most un-bridelike manner with my anklets raising a frightful din (100).

The second example representing a state of depression is taken from the diary entries of Jamini Sen - one among the earliest women doctors, reproduced in Chitra Deb's work on women doctors from Bengal. Jamini Sen had acquired her medical qualification from the Calcutta Medical College around the final decades of the 19th century. She never got married but had adopted a daughter to fulfil her maternal yearning. The excerpt presented below is an expression of her state of depression after her daughter's death who was 12 years old at the time while Jamini was away in Europe:

> Out of the blue I received news of my little one's death. Everything seemed to fall apart. I could not fathom the magnanimity of the disaster. Do things happen this way? God slashed the little happiness I had in life. Everyone has so many friends, family, dear ones and so many sources of pleasure. I have had nothing. I have toiled hard for the happiness of others. Whatever I have earned – was with the objective to fulfil others' needs (131).
>
> God, aren't you seeing the emptiness in my heart? Aren't you seeing that whatever little strength I had, whatever little hope I had- you have taken it all away? I think I have nothing left in life. How do I face this world all alone and heartbroken? You have always been tough with me…If you never fulfil my yearning for affection, why did you give me a heart eager to love? Why did you give me the feelings of love and affection? Why did you not bestow me with indifference? So far, I have survived through all the trials you have put me through, but handling this is beyond my capacity (132).

Most poignant examples of women grappling with PTSD (Post Traumatic Stress Disorder) come from the annals of South Asia's Partition history.

> For women who had been through rape and abduction the reluctance to speak was of another order altogether. Sometimes these histories were not known even to members of their own families…Speaking about them, making them public, this not only meant opening up old wounds, but also being prepared to live with the consequences—perhaps another rejection, another trauma…people struggled to describe what they had been through at Partition, and often ended by saying what they had seen was indescribable (Butalia 2000 pp.284-85)

Further close analysis of similar biographical expressions of women can prove to be useful when addressing the significance of issues related to women's mental health from a historical perspective. Connections may be drawn to commonalities of emotional turmoil and strategies adopted to successfully cope with them. Historical studies of mental wellbeing can contribute towards the building of sensitive attitude regarding mental health, generate acceptability, dispel stigma and alter common perceptions by placing mental health concerns on the same plane as physical ailments, thereby simultaneously acknowledging the normalcy of such issues and the need to address and treat these with promptness and objectivity.

CONCLUSION

Comprehensive studies and research on women's mental health with respect to South Asia are remarkably few. There is tremendous scope to venture into this field of research and promote further scholarly interest and discussions in this area. The paper has tried to underscore the relevance of interdisciplinary approach and analysis of questions of mental health. Deploying methods of historical analysis has the potential of reconfiguring gendered expositions of mental health. Reviewing women's biographical writings and expressions will open fresh avenues to understand the nuances of the multifarious dimensions of life experiences shaping and influencing mental health. This can serve as a crucial way of simultaneously mainstreaming the uniqueness of women's histories alongside the related histories of mental health. Further explorations can be made by scanning through the archives of women's writings and writings about women through a new lens to understand the underpinnings of mental and emotional health interwoven in these sources.

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A RESEARCH PAPER ON CSR PRACTICES OF HOSPITALITY SECTOR IN INDIA: A CASE STUDY OF INDIAN COMPANIES

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ABSTRACT

India's vast population offers a consideration growth potential for the hospitality industry. The travel and tourism industry is a major contributor to the country's economic growth and employment generation. A growing middle class, rising disposable incomes and shift from foreign to domestic tourism are few macro growth enablers for the industry. To perform the analysis, top 10 Indian hotels have been selected based on their profitability and past performance. Annual reports had been thoroughly examined to know their spending on CSR activities. It has been found that Taj is the only hotel which is spending in all the fifteen sub areas covering all the factors of People (workforce), Planet (Environment) and Community. Out of these ten hotels the least number of activities (i.e. 7) are being done by Westlife DEV, Taj GVK and EIH Associated Ltd. Moreover, it is also observed that 'training' and 'energy management' are the two areas wherein all the hotel companies are investing their CSR funds. The second most covered areas are 'recruitment' and 'water conservation'. In addition to this, it is also seen that 'disaster management' is the most ignored area. In this area, only Taj hotel is investing. 'Pollution control' and 'cultural heritage' are also not very popular among the hotel companies as only 50% of these companies are covering these areas.

***Keywords**: CSR, Hospitality, People, Planet, Community.*

INTRODUCTION

Society and business have a direct relationship. In today's scenario no business can ignore the needs and wants of workers, customers and other stakeholders which includes society as well. Keeping this in mind Indian government in 2013, made it compulsory to spend 2 percent of net profits on Corporate Social Responsibility (CSR) activities. Almost five years are over after this change was introduced in Companies Law Act.

The concept of Corporate Social Responsibility (CSR) was first introduced by Bowen (1953) in his book Social Responsibilities of the Businessman. Since then, it has become a popular topic in the corporate world and as such, many studies have been conducted based on the concept.

Additionally, Hopkins (2007) affirms that CSR is about the integrity with which a company governs itself, fulfils its mission, lives by its values, engages with its stakeholders, measures its impacts and reports on its activities. For any business operation to thrive, it has to satisfy its stakeholders by considering the needs of the broader community at large and act in a socially responsible manner.

This innovative line involves three key aspects which are profits, planet and people. Therefore, companies ought to achieve sustainable profits, while reducing environmental footprint (planet), and balancing these objectives with people involved, from employees to the overall community (Mattera & Melgarejo, 2012).

Thus, the hospitality industry must give back to the communities and satisfy all stakeholders by fully engaging in CSR practices. Nevertheless, only companies which have the legal creation view embrace the triple bottom line whereas the question of profitability remains at the forefront of the companies with the legal recognition view.Thus, if CSR is to contribute to changing a company's modus operandi, it is safe to say that it needs to be more than a commitment; hence it should above all, be a strategy (Hediger, 2010).

Earlier researchers have shown that knowledge of companies CSR activities positively affects both attitude and purchase intent of consumers (Wingley, 2008). Adopting CSR allows companies to build brand values and costs of building brand value through social responsibility initiatives are usually cheaper than trying the same effect through advertising and public relation. (Joshi and Gao, 2009). The basic objective underlying CSR is maximization of societal benefits from business and whereby organizations consider the interests of society by taking responsibility for the impact of their activities on consumers, employees, shareholders, communities and the environment in all spheres of their operations. (Ramchandran, 2010).

Corporate Social Responsibility involves achieving commercial success in ways that honor ethical values and respect people, communities, and the natural environment.

CSR growth in India-recent development

Indian corporates have upped their corporate social responsibility spending, which has seen a 14 per cent rise over the last two fiscals, despite a moderate growth (5%) in net profits, says the survey (Economic Times, Mar. 22, 2018). The findings were based on an analysis of 1,186 eligible and listed companies by CRICIL Foundation. It said a greater number of corporates are using non-government organisations (NGOs) as implementing agencies for CSR spending.

Indian Hospitality Industry

India's vast population offers a consideration growth potential for the hospitality industry. The travel and tourism industry are a major contributor to the country's economic growth and employment generation. A growing middle class, rising disposable incomes and shift from foreign to domestic tourism are few macro growth enablers for the industry. The industry contributed 8% of the total employment (both the direct and indirect) in 2017, and was the fastest growing among the G20 countries, growing by 9.4% in 2017.

The tourism and hospitality industry has shown significant growth trends from 2018 to 2024. The market expanded by direct tourism, infrastructure, development, and disposable income where it contributed to GDP of 247.37 to 191.30 in 2019, followed by sharp decline in GDP to 121.90 due to pandemic in the year 2020 with direct contribution and market recovery of approximately $199.6 billion in 2022 with government support and initiatives and increase in domestic and international travel. In 2024, the market showed strong growth with expansion of projects in hotel, government schemes and upgrade in infrastructure. This represents around 9-10% of the GDP between 2019-2030. In 2021, the GDP was $178 billion expected to reach $512 billion by 2028. It is expected to contribute 53 million jobs. (Hospitality Sector, Tourism in India | IBEF, 2024b).

India, after China, is considered as one of the most lucrative hotel markets in the world and has the second largest construction pipeline in Asia. Growing affluence, potential for economic growth, increases in disposable incomes and the burgeoning middle class are expected to drive both leisure and business travel in the coming years.

The industry has witnessed robust growth in recent years on the back of increased traffic of domestic travellers, rising commercial development and foreign tourist arrivals, a growing airline industry and government-led initiatives by the government of India have bolstered prospects of the sector.

LITERATURE REVIEW

Narwal and Singh (2013) conducted a survey to find the difference in CSR practices of Indian companies and MNCs in India. By applying factor analysis the extracted four major factors named as, ‘environmental marketing’, ‘sustainable development’, ‘local community support’ and ‘transparency and accountability’. Moreover it was found that there was no major difference in CSR practices of MNCs and Indian companies as MNCs are adhering to the prevailing practices in host countries.

Corporate social responsibility requires organisations to demonstrate responsible business conduct that does no harm in the marketplace, in the marketplace, in the community they operate in, and to the natural environment (Roberts, 2007). The actions of business impact the local, national, and global community, so businesses have a responsibility to ensure that the impact is positive (Paton, 2007).

Corporate social responsibility involves “achieving commercial success in ways that honor ethical, communities, and the natural environment” (Clark, 2006; Porter & Kramer, 2006).

Strategic CSR, involves choosing philanthropic activities that will also benefit the company and help to reach its strategic goals. Caring corporate community service activities can enhance consumers' perception of the business and attract more customers (Lantos, 2002).

Business provides jobs, products, and taxes while society provides workers, consumers, and policies. It makes sense for society and business to work together by aligning business decisions and social policies (Porter & Kramer, 2006).

Social, cultural and environmental aspects that companies choose to address vary depending on the sector in which companies operate (Whitehouse, 2006). That is the reason why recent researchers define CSR as a custom-made process, so that, each company should choose which concept and definition is the best option, matching the companies´ aims and intentions and aligned them with the company´s strategy, as a response to the specific circumstances in which it operates (van Marrewijk & Werre, 2003).

Thirty hospitality and travel brands listed in the Fortune Corporate Reputation Index were found to have a strong positive correlation between CSR and profitability and this study had also revealed that larger companies benefitted more from CSR ratings (Brands that do Good, 2003).

Improvements in corporate citizenship result in strong financial performance and methods to measure the effects of CSR were in the early stages of development (Roberts, 2007).

A good reputation can draw new customers and workers and help to raise staff morale (Redford, 2005). Doing business with companies that have good CSR reputations is becoming a preference for many consumers (Brands that do Good, 2003; Act responsibly, 2003; Clark, 2006).

Organisational commitment to CSR is becoming an important issue for prospective employees, and a good CSR track record mat be necessary to recruit top level candidates (Cotterill, 2007).

Singh et al. (2023b) review and synthesizes 57 studies on CSR practices in Indian hotels between 2003 to 2023, categorizing them into 3 sections, CSR practices, reporting, and impacts. The study highlights challenges such as financial constraints, engagement and strategic implementation. Focusing on Three Bottom Line (3BL) approach, it identifies a gap between CSR initiatives and financial performance, suggestion areas for further research and improvement.

Moyeen and Mehjabeen (2024) synthesize 230 studies from Scopus journals through content analysis, identifying key themes to address gaps in the intersection of CSR and SDGs. This paper critically explores the evolving sustainable practices of hotel industry's CSR initiatives, emphasising the sector's shift towards comprehensive reporting, stakeholder influence and sustainability efforts. It highlights how these practices are integral to achieving SDGs by 2030. The Study provides valuable insights into the future trajectory of CSR in the hospitality sector.

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Radwan and Russo (2024) conducts a systematic literature review of 119 studies, employing content analysis to examine web-based CSR disclosure practices. The paper thoroughly explores and emphasises key theoretical frameworks, including stakeholder, legitimacy, institutional, and media - richness theories. It identifies significant methodological gaps, particularly mixed-method approaches. Furthermore, the study highlights future research directions, advocating for investigations into ESG performance score, cultural dimension and corporate governance mechanism. It underscores the pressing need for establishing effective standards for quality, consistent and relevance of web-based disclosure across industries and sectors.

Recent studies highlights strategic implementation of CSR initiative and practices is a tool to meet challenges of financial performance, to achieve Sustainable Development Goals and improve their ESG scores.

METHODOLOGY

To perform the analysis, top 10 Indian hotels have been selected on the basis of their profitability and past performance. Annual reports had been thoroughly examined to know their spending on CSR activities. Annual reports of 2017-18 had been considered the main basis of analysis.

Tables, percentages and ratios have been exclusively used to know the performance of companies during the recent years. Histograms and pie charts have been used to make the data more understandable.

On the basis of review of literature, the researchers have identified 3 major areas- workforce, environment and community. Further fifteen sub areas have been identified under these three categories as shown in Table-1.

Objectives of the Study

The basis objective of the study is to identify the areas in which the top Indian companies (Hotels) are spending their CSR funds. The study will identify the areas which are comparatively the ignored ones by these top companies.

- To identify the barriers to CSR adoption by the hospitality establishments and
- To investigate the extent CSR practices are adopted by hotel companies.

ANALYSIS AND DISCUSSION

Table 1 and Chart 1 show the number of areas (major and sub areas) in which the top hotel companies are spending their CSR funds. It has been found that Taj is the only hotel which is spending in all the fifteen sub areas covering all the factors of People (workforce), Planet (Environment) and

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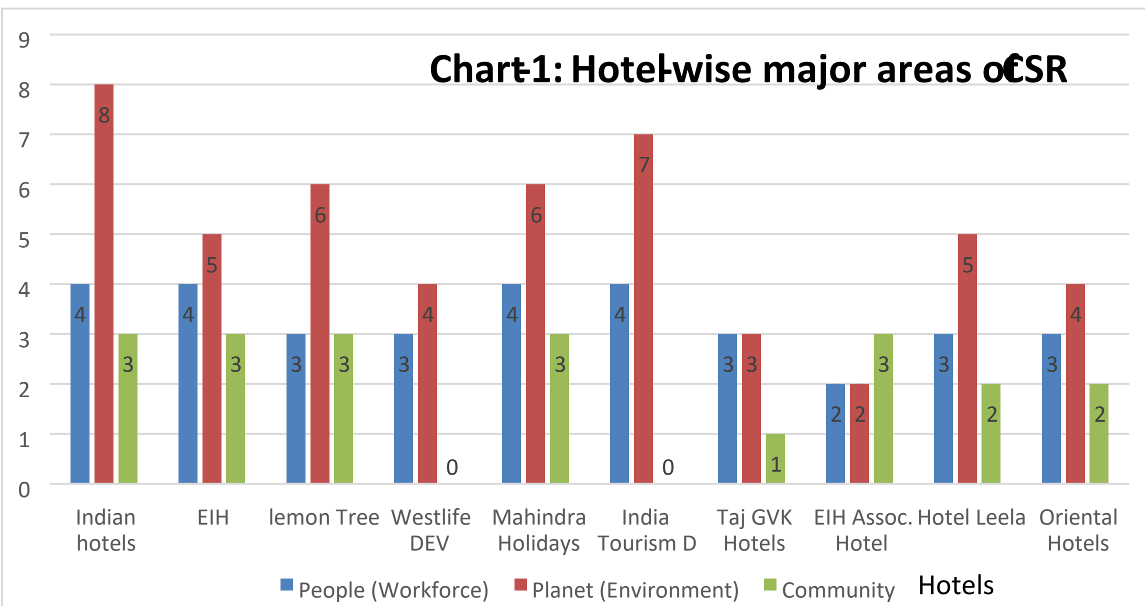
Community. Out of these ten hotels the least number of activities (i.e. 7) are being done by Westlife DEV, Taj GVK and EIH Associated Ltd.

Moreover, it is also observed that 'training' and 'energy management' are the two areas wherein all the hotel companies are investing their CSR funds. The second most covered areas are 'recruitment' and 'water conservation'. In addition to this, it is also seen that 'disaster management' is the most ignored area. In this area, only Taj hotel is investing. 'Pollution control' and 'cultural heritage' are also not very popular among the hotel companies as only 50% of these companies are covering these areas.

Table 1: Number of areas being covered *(Source: Authors' own creation)*

		Hotel 1	**Hotel 2**	**Hotel 3**	**Hotel 4**	**Hotel 5**	**Hotel 6**	**Hotel 7**	**Hotel 8**	**Hotel 9**	**Hotel 10**
	CSR Activities	**The Indian hotels Co.Ltd.**	**EIH Ltd.**	**lemon Tree**	**Westlife DEV**	**Mahindra Holidays**	**India Tourism D**	**Taj GVK Hotels**	**EIH Assoc. Hotel**	**Hotel Leela**	**Oriental Hotels**
	People (Workforce)	**4**	**4**	**3**	**3**	**4**	**4**	**3**	**2**	**3**	**3**
CSR1	Recruitment	1	1	1	1	1	1	1	0	1	1
CSR2	Training	1	1	1	1	1	1	1	1	1	1
CSR3	Diversity / equal opportunity	1	1	1	0	1	1	0	1	0	0
CSR4	Health and safety	1	1	0	1	1	1	1	0	1	1
	Planet (Environment)	**8**	**5**	**6**	**4**	**6**	**7**	**3**	**2**	**5**	**4**
CSR5	Energy management	1	1	1	1	1	1	1	1	1	1
CSR6	Water conservation	1	1	1	1	1	1	0	1	1	1
CSR7	Waste management	1	1	1	1	1	1	0	0	0	1
CSR8	Pollution control	1	0	1	1	0	1	0	0	1	0
CSR9	Disaster management	1	0	0	0	0	0	0	0	0	0

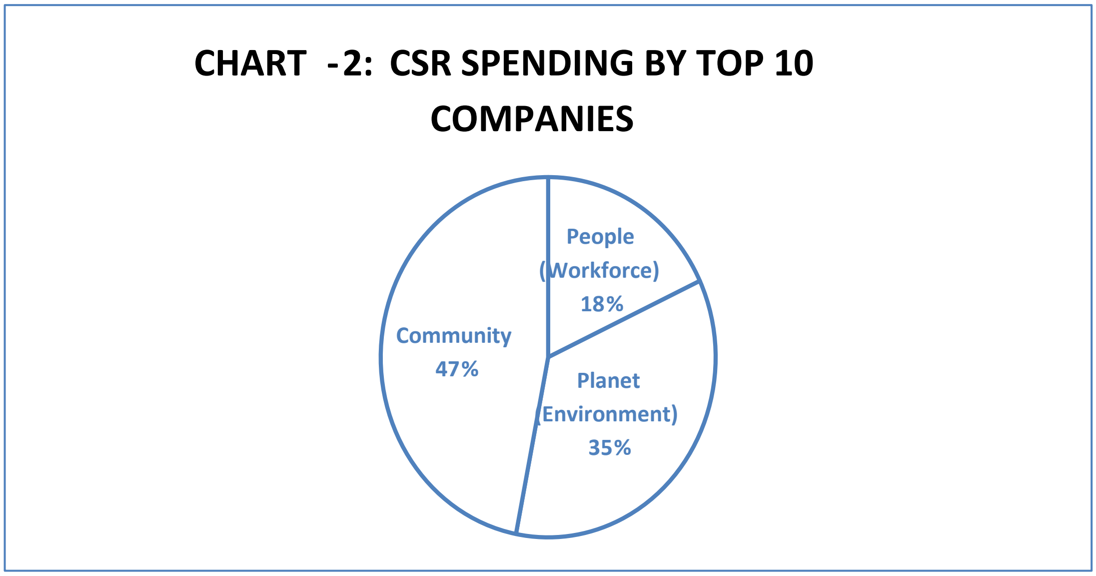
CSR10	Sustainability	1	1	1	0	1	1	0	0	1	1
CSR11	Cultural heritage	1	0	0	0	1	1	1	0	0	0
CSR12	Cleanliness programs	1	1	1	0	1	1	1	0	1	0
	Community	**3**	**3**	**3**	**0**	**3**	**0**	**1**	**3**	**2**	**2**
CSR13	Community/Social welfare	1	1	1	0	1	0	0	1	1	1
CSR14	Education	1	1	1	0	1	0	1	1	0	1
CSR15	donations	1	1	1	0	1	0	0	1	1	0
Total		15	12	12	7	13	11	7	7	10	9
%		**100.00**	**80**	**80**	**46.67**	**86.67**	**73.33**	**46.67**	**46.67**	**66.67**	**60.00**



(Source: Authors' own creation)

Table -2: Total CSR Spending by Top 10 Companies *(Source: Authors' own creation)*

Major area of CSR Activites	The Indian Hotels Co. Ltd. Actual amt Spent	EIH Ltd. Actual amt Spent	Lemon Tree Actual amt Spent	Westlife DEV Actual amt Spent	Mahindra Holidays Actual amt Spent	India Tourism Actual Amt Spent	Taj GVK Actual amt Spent	EIH Assoc Actual amt Spent	Hotel Leela Actual amt Spent	Orienta l Hotel Actual amt Spent	Total CSR Spending by Companies
People (Workforce)	173.11	0	0	0	0	0	0	0	0	0	173
Planet (Environment)	237.06	2.48	0	0	43.12	29.8	22.42	1.44	0	0	336
Community	117.17	23.97	0	0	297.08	0	0	12.1	0	0	450
Total CSR Amt Spent	527.34	26.45	0	0	340.2	29.8	22.42	13.54	0	0	960
People (Workforce) %	32.83	0	0	0	0	0	0	0	0	0	18
Planet (Environment) %	44.95	9.376	0	0	12.675	100	100	10.64	0	0	35
Community %	22.22s	90.62	0	0	87.325	0	0	89.36	0	0	46.9

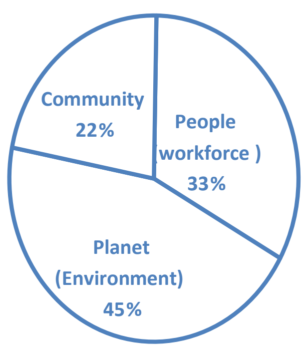


After having the overall examination of annual reports of 2017-18 of these ten hotels, it was realised that an in-depth analysis of their individual reports will also serve the purpose of study. We have identified the major activities in 2017-18 were performed in the following areas of People, planet and community. The major points are being presented here:

1. The Indian Hotels Company Limited
   - The prescribed CSR Outlay (2% of the average net profit as per annual report) of the Company is 5.23 crores and CSR spent during the financial year is 5.27 crores.
   - The company now has 79 EarthCheck certified hotels, of which 67 are Gold Certified, 9 are Silver certified and 3 are Bronze Certified. This is the highest number of EarthCheck Gold certified hotels for any hospitality company in the world.
   - The Company's hotel Taj Krishna Hyderabad won the CII National Award for Excellence in Energy Management 2017, in the Buildings Category. In the CDP India Climate Change Report 2017, your Company has achieved a score band C, ranking among India's top 200 companies across 10 sectors.
   - Taj major focus areas for 2017-18 have been Building Livelihoods by Vocational skilling, being a responsible neighbour by promotion and development of traditional arts and handicrafts, environmental sustainability,
   - In Community welfare the company provides educational scholarships to students through the 'Golden Threshold Programme', offering a Bachlor's degree in vocational education. It is run in partnership with Tata Institute of Social Sciences. Over 100 students are currently undergoing training as a part of this three year in-house training programme at select Taj Hotels.

- In other initiatives, the company established the Taj Public Service Welfare Trust in December 2008 in the aftermath of the 26/11 terror attack to provide relief to individuals and families affected by terror attacks, natural calamities and other tragic events in the future.
- In 2017-18, through the Taj Public Service Welfare Trust, Indian Hotel Company has enabled:
- 136 children from terror-affected families to continue their education
- 23 survivors of terror attacks to access life-saving medical care
- 107 widows, senior citizens and persons in severe poverty to live with dignity after surviving the 26/11 and 13/7 attacks
- 72 disabled and injured soldiers to learn skills that will secure a dignified livelihood through the Unsung Heroes Programme
- More than 20,000 flood-affected families in Gujarat, Bihar and Rajasthan to access emergency relief, including safe drinking water, medical attention, emergency shelter and basic amenities.
- Going Forward in 2018-19, the Company intends to focus on developing direct farm to market solutions in partnership with Tata Trusts to increase our outreach and impact on livelihoods. As a part of its ongoing skill training endeavours, the Company plans to offer special scholarships for training and industrial exposure for deserving youth from remote regions and low-income families, aimed at enabling the inclusion of less-privileged women, Dalit and tribal youth. Spoken English, soft skills and work readiness trainings shall be offered to increase these youth's access to opportunities for employment in the ever-growing hospitality and service industry.

CHART -3: THE INDIAN HOTELS COMPANY LIMITED CSR SPENDING



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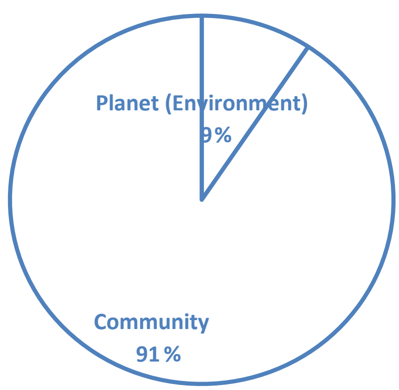
It can be observed from the above chart-3, that 'Indian hotels company' is spending 33% on People, 45% on Planet and 22% on community. The company spends more on environment related activities for which company has also been recognised and awarded which can be seen from the major activities mentioned above for the company.

2. EIH

- The CSR Committee and the Board have approved that the balance unspent amount of 3.93 million, be carried forward to the next Financial Year 2018-19 to be spent on the ongoing CSR projects and/or any other CSR activity that may be identified by the CSR Committee.
- In case the Company has failed to spend the two percent of the average net profit of the last three Financial Years or any part thereof, the Company shall provide the reasons for not spending the amount in the Board Report.
- The CSR Committee states that the implementation and monitoring of the CSR Policy is in compliance with CSR objectives and policy of the Company.
- EIH has been promoting social, economic and educational needs of the marginalised underprivileged children and Swachh Bharat Abhiyan sanitation program.

CHART -4: EIH CSR SPENDING



It can be seen from the above chart-4, that EIH company is spending nil on people, 9% on Planet and 91% on Community. The company spends most of the funds on community related activities.

3. Lemon Tree Hotel

- In terms of CSR policy, the company plans to undertake CSR activities/ programs but due to unavailability of average net profit calculated in terms of section 198 of the Act, the company not required to spend on the CSR activities mentioned in the schedule.
- But the Company has been taking initiative to perform activities in area of people for which the company has been ranked 12th in Asia’s best large workplaces in 2018 by the Great Place to Work Institute and they are the only Indian company in the top 15.
- Lemon Tree Hotels has its own benchmark at 20% and growing it to by 40% by 2022 whereas Government directive to all government bodies/PSUs is to earmark 3% of staffing for disabled people.
- Company has also received National Award for the empowerment of Persons with Disability in 2011, 2012, 2016.
- Moreover, the fact that the Company has no profits, the company has also been performing activities related to planet and community to remain connected.

4. Westlife DEV Hotel

- Total Spending on Corporate Social responsibility (CSR) as percentage of profit after tax (%) is nil and list of activities in which expenditure in above has been incurred is nil.

5. Mahindra Holidays

- During the year under review, the Company has spent 340.20 lakh on CSR activities. The amount equal to 2% of the average net profit for the past three Financial Years is 340.00 lakh.

Manner in which the amount spent during the financial year is detailed below:

- Promotion of Education: NANHI KALI – Provides educational support (material & academic) to underprivileged girls in India through an after-school support program. 4,670 girls were supported by your Company.
- Promoting education & enhancing the vocational skills especially among children, women, elderly, and the differently abled and livelihood enhancement projects including renovation of school buildings and classrooms.
- Ensuring Environmental Sustainability: Conservation of natural resources, Swachh Bharat, Environment Sustainability
- Health Care including preventive health care

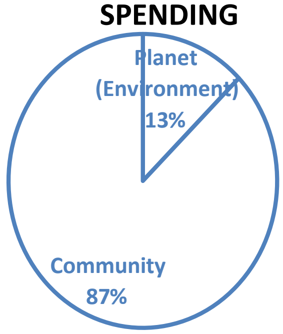
- Rural Development and promoting gender equality: Rural Development, promoting gender equality, empowering women and Supporting orphanages & underprivileged children

Award :

- As defined in the Company's CSR Policy, it continues to focus its CSR efforts towards girl child education, empowering women, health, environment, community welfare and skill development. Mahindra Holidays won the ET NOW Rise with India – CSR

  Leadership Award for 'Regulation of Corporate and Environmental Behaviour 2017 – 2018'.
- It also received 'Good Corporate Citizen' Award from the Bombay Chambers of Commerce & Industry in the Social Development category.
- Apart from working with NGOs, foundations and trusts, and contributing resources for socially relevant projects, the Company also encourages community service by its employees by involving them through its 'Employee Social Options Program'.
- During the year, 4,946 employees volunteered 17,386-man hours on CSR initiatives. Overall, the Company carried out around 372 different initiatives, which directly benefited over 36,600 people during the year.
- During 2017-18, 22 resorts participated in sustainability reporting of the Group. In recognition of its efforts in sustainability, Mahindra Holidays received the prestigious 'Golden Peacock Award for Sustainability 2017'.

CHART -5: MAHINDRA HOLIDAYS CSR SPENDING



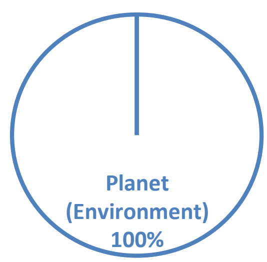
It can be analysed from the above chart-5, that Mahindra Holidays is spending nil on people, 13% on Planet and 87% on community. The company spends more on community related activities. The company has been recognised by different awards as mentioned above in manner in which the amount spent during the financial year.

6. India Tourism

ITDC has undertaken the following activities under CSR:

- Community based skill development programmes and sanitation and hygiene for Swachh Bharat Swachh Paryatan Project undertaking cleanliness and maintenance of Qutub Minar, Red Fort and Purana Quila.
- Expenditure on above activities during 2017-18 (upto 30.11.2017) was approx. Rs 29.80 lakh, subject to payments released.
- To encourage State/ UT Governments to maintain the tourist place clean, a new award category titled "Swachhta Award" has also been instituted by the Ministry for best maintained tourist place in the country in the National Tourism Awards. Govt. of Telangana has been selected for the Swachhta Award for the year 2016-17.

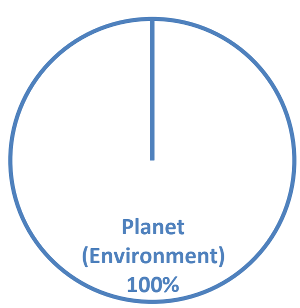
CHATRT -6: INDIA TOURISM CSR SPENDING



It is found from the above chart-6, that ITDC is spending nil on people and community and 100% on planet. The company spends all CSR amount on environment related activities in financial year 2017-18.

7. Taj GVK Hotels

CHART-7:TAJ GVK CSR SPENDING



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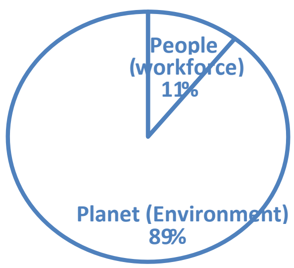
It is obvious from the above chart-7, that Taj GVK is spending nil on people and community and 100% on planet. The company spends all CSR amount on environment related activities. The CSR Committee discussed and approved to spend amount towards contribution to rejuvenation of Lake at Bengaluru.

8. EIH associated hotels limited

- Prescribed CSR Expenditure (two percent of the amount) in 2017-18 was 14.04 Million (including 3.46 Million unspent CSR amount relating to Financial Year 2016-17) and amount unspent was 0.50 Million.
- Manner in which the amount spent during the Financial Year is on CSR projects Promoting social, economic and educational needs of the marginalised under-privileged children of the society and 'Swachh Bharat Abhiyan' Sanitation Programme.

CHART-8: EIH ASSOC. CSR SPENDING



It can be observed from the above chart-8, that EIH Assoc. is spending 11% on people, 89% on planet and nil on community.

9. Hotel Leela

Since the Company does not fall within the criteria of turnover and/or profit, due to continuous losses in the preceding financial years the Company is not required to form a CSR Committee nor required to contribute to the CSR activities as mandated under the provisions of section 135 of the Companies Act 2013. However, the Company continues to undertake CSR activities for the benefit of the local communities nearby its hotel properties.

Major activities

- The entire Leela family across all nine hotels in major cities and resorts around the country, has taken great pride in renewing its commitment towards protecting environment.
- The World Environment Day was commemorated by planting myriad tree saplings at The Leela properties as well as adjoining areas to promote greening and benefit surrounding communities. The efforts were further bolstered with destination-specific activities, such as The Leela Udaipur's team helping local authorities clean up the country's oldest artificial Lake Pichola to initiating week-long Leela cleaning drives of the popular Mobor beach by The Leela Goa.
- Participated in Earth Hour 2018, an initiative of the World Wildlife Fund (WWF), the worldwide movement where all signages and non-essential lights at The Leela properties around the country were turned down and the essential lights were dimmed to safe level.
- On the social sustainability front nurturing underprivileged communities, conducting donation drives for children as part of charitable giving, continuing skill-based training for the youth, and providing on-going support to local artisans while promoting traditional craftsmanship.
- Each property further strengthened partnerships with local NGOs for charitable donations, including, daily meals, clothing, shoes and books to underprivileged children. Additionally, The Leela Mumbai implemented an innovative soap-recycling educational program in partnership with the Sundara foundation.

10. Oriental Hotel

- The Company does not fall under the category of companies required to spend the prescribed amount towards CSR activities due to inadequate profits.
- Company works towards facilitating sustainable livelihoods by providing adequate opportunities to the youth of rural and less-privileged sectors of society. The Company hotel units, which are in smaller cities, are engaged in community initiatives such as education and nutritional awareness.
- However, the Company had spent 45 lakhs during the financial year 2017 – 18 on a voluntary basis, through its various hotel units towards education and other social welfare measures which includes payment of school fees, distributing rice to the fisherman's family during the non-fishing period etc.

IMPLICATION AND FURTHER SCOPE OF THE STUDY

Survey by CRISIL Foundation indicated that almost two-thirds of the respondents had less than five dedicated personnel for CSR activities, indicating companies have underinvested in building their own capacity to provide strong oversight. It said the stipulation that overhead costs cannot exceed 5 per cent of the total CSR spend could be one of the key drivers for companies dedicating a small team for CSR. An increase in the limit can ensure a more direct involvement of companies by helping them build bigger teams for CSR. Also, as the use of implementing agencies is inevitable for execution, steps can be taken to promote benchmarking of NGOs to gauge their execution capability and usher in standardisation. A further study can also be taken up to do a comparative analysis between Indian companies and MNC's in the hospitality sector.

CONCLUSION

With growing market size of hospitality industry Corporate Social Responsibility has become essential for hospitality industry. It is evident from analysing the programs and practices of the top 10 hotels, the Indian hospitality industry is actively participating in CSR activities despite their financial constraint which proves that this is the need of the hour. CSR practices in Indian tourism and hospitality industry in 2024 emphasise sustainability, stakeholder engagement, and integration of ESG with persistence of challenges like financial constraints and strategic implementation of CSR practices. Future direction of research should focus on standardised reporting, mixed method research and aligning CSR initiatives with SDGs. Community involvement and innovative technologies will play a pivotal role in sustainability in long term and will help companies to achieve competitive advantage.

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CLIMATE FINANCE AND INDIA

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ABSTRACT

This paper explores the critical role of climate finance in achieving global climate change mitigation, resilience, and adaptation goals. It highlights the global context of climate finance and emphasizes the need for significant financial resources to combat climate change impacts. The paper discusses global trends in climate and sustainable finance and then delves into the challenges faced by India in mobilizing sufficient climate finance, particularly the gap between required funding and current levels. The importance of developing an ecosystem comprising of policy and regulatory interventions, national climate finance taxonomy, financing instruments etc. - drawing inspiration from successful examples in the European Union, Philippines, and Malaysia - is a much-needed step for India. Such measures would provide clear definitions, prevent greenwashing, and facilitate the flow of funds towards climate-aligned activities. The paper then outlines key recommendations for India to unlock larger-scale green and climate finance. The paper concludes by advocating for the adoption of a climate finance taxonomy as a foundational step towards a robust policy framework for climate and sustainable finance in India.

Keywords: *Climate change, Climate and Sustainable Finance, Green Finance, Climate Finance Taxonomy*

INTRODUCTION

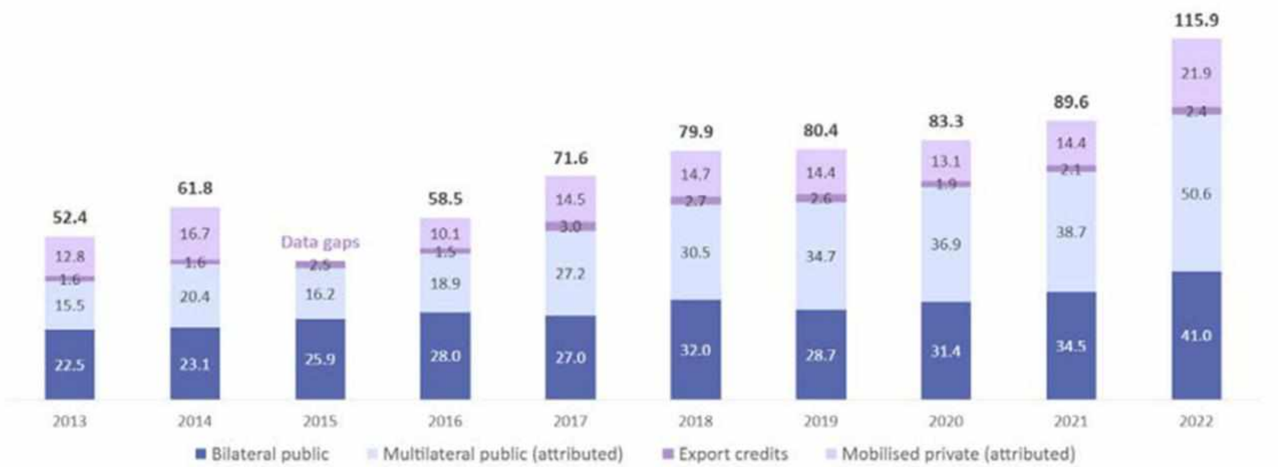
Climate finance refers to a broad spectrum of financial funds and resources that are utilized for the purpose of progressing towards climate change mitigation, resilience, or adaptation. Such financial resources could be either public or private money and channelized through governments, development organizations, multi-lateral development banks, or the private sector. Based on its end-use, climate finance is usually categorized into financing for (a) climate change mitigation – which is primarily utilized to reduce carbon emissions, and (b) climate adaptation – used for financing responses to results of climate change.

The United Nations Framework Convention on Climate Change (UNFCCC) Standing Committee on Finance defines climate finance as "finance that aims at reducing emissions, and enhancing sinks of greenhouse gases and aims at reducing vulnerability of, and maintaining and increasing the resilience of, human and ecological systems to negative climate change impacts". The UNFCC, established in March 1994, now has 198 countries as its members which have ratified the Convention. The types of climate finance range from multilateral climate funds managed by one or more national governments to funding provided by multilateral and bilateral development banks which support governments' social and economic initiatives mainly in the developing countries, as well as domestic public and private climate finance.

The multilateral climate funds are coordinated by the UNFCC and governed by national governments and comprise of the five main funds – the Green Climate Fund, the Adaptation Fund, the Least Developed Countries Fund, the Special Climate Change Fund, and the Global Environment Facility. The bilateral and multilateral development banks such as the World Bank, the Asian Development Bank etc. are another important source of climate finance and aim to utilize their funds towards financing investments and strategies aligned towards achieving the countries' climate goals. Recently, these development banks have further streamlined their financing strategies to align with the Paris Agreement. Most of financing is via financial instruments such as green bonds (also known as climate bonds), carbon offsets and carbon credit trading, and blended financing.

As per the OECD Report (2024), "Climate Finance Provided and Mobilized by Developed Countries in 2013-22", US$ 115.9 billion was successfully mobilized for climate finance by the developed countries for developing countries. As per graph shown in the following page, financing sourced from multilateral and bilateral development organizations contributed the single largest source in the global climate finance mobilization. This was mainly driven by multilateral development banks (MDBs).

While sourcing, managing, and tracking international climate financing either via multilateral climate funds or through multilateral development agencies is comparatively easy, the biggest challenges arise in domestic climate finance. Thus, a more effective system for monitoring of such domestic climate finance flows, their contribution to project and program implementation and utilization is required. One such efficient system can be achieved by developing climate finance taxonomy for India. Such taxonomy can help in identifying and classifying specific economic activities which are aligned with climate goals as well as with the broader environmental commitments.



Note: The sum of components may not add up to totals due to rounding. The gap in time series in 2015 for mobilised private finance results from the implementation of enhanced measurement methods. As a result, grand totals in 2016-22 and in 2013-14 are not directly comparable.
Source: Based on Biennial Reports to the UNFCCC, OECD DAC and Export Credit Group statistics, complementary reporting to the OECD.

Figure 1: Climate finance provided and mobilized in 2013-22 (USD Billion), (OECD, 2024)

Source - OEDC (2024), Climate Finance Provided and Mobilized by Developed Countries in 2013-2022, Climate Finance and the USD 100 Billion Goal, OECD Publishing, Paris.

As per the United Nations Environment Programme (UNEP), "taxonomies provide clear definitions based on science, help avoid greenwashing and help identify eligible assets, activities or projects that are low-carbon, compatible with low-carbon economic development or environmentally sustainable". Developing such taxonomies can also play a pivotal role in accelerating flow of funds directed towards climate change mitigation, resilience or adoption activities that require such financing by making available such capital. This section provides a brief introduction to climate finance. The next section shares the experience of various countries like the European Union, Philippines, and Malaysia that have successfully developed an ecosystem comprising of policy and regulatory interventions, national climate finance taxonomy and financing instruments to manage adverse effects of climate change. In section III, the paper summarizes key suggestions that India can undertake for adopting climate and unlocking sustainable finance. And the last section concludes by advocating for the adoption of a climate finance taxonomy as a foundational step towards a robust policy framework for climate and sustainable finance in India.

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LITERATURE REVIEW

There is significant focus on Climate Finance and India recently with a variety of literature published. A recent study by Chakravarty, M. et.al. (2024), states that India needs to urgently scale up green finance for low-carbon and climate-resilient development. The authors discuss the requirement of coordinated action by stakeholders to enhance government policies, create market-based incentives, and strengthen the roles of development banks and financial institutions. Enhancing adaptation finance requires collaboration across ministries, identifying funding gaps in state-level plans, and boosting private investment through public finance. Further policy interventions needed include developing a green finance taxonomy and introducing relevant legislation.

According to Srinivasan, M. et.al. (2023), India's energy transition risks can be mitigated through coordinated policies by Central and State governments. The stability of India's financial systems is linked to climate mitigation due to reliance on oil and gas imports. Financial stakeholders must integrate climate risks into their decisions. Private sector investment in adaptation is minimal, but financial and policy interventions can incentivize such investments. Redirecting investments from fossil fuels to low-carbon development and increasing international climate finance are essential for achieving climate goals and addressing infrastructure investment needs.

EXPERIENCE IN OTHER COUNTRIES

This section discusses the cases of three countries- the European Union, Philippines and Malaysia, that have been successful in implementing policies in climate finance.

a) The European Union

In July 2020, the European Union (EU) passed the Taxonomy Regulation that established four conditions for any economic activity in the EU to qualify as an environmentally sustainable activity. The EU achieved this determination of conditions by clearly delineating a technical screening criterion for each environmental objective. The Taxonomy Regulation has become the foundation for introducing transparency in the EU's sustainable finance mechanisms and in directing investments towards economic activities that require such funding the most.

Across the EU, various private sector organizations are adopting the taxonomy to define their climate goals targets and to substantiate their achievements on sustainability and controlling climate change. In turn, the EU taxonomy has enabled such companies in accessing climate financing geared towards achieving their objectives. The banks that lend to various companies and equity investors and sponsors have been able to conduct comparisons across companies and evaluate each companies' efforts in sustainable transition and meeting the climate goals. As a result of this increased awareness and scrutiny by investors and lenders, the companies across EU have become more focused in their sustainability commitments while, at the same time, directing private capital and financial markets towards meeting climate goals and environment commitments.

b) Philippines

Recognizing the need for developing a national sustainable financing framework, the Philippines first issued a government Circular on Sustainable Finance Framework in April 2020. The definition of sustainable finance encompassed climate finance to achieve environmental goals of climate change mitigation, adaptation, and resilience, along with other environmental goals, as well as social, economic and, governance targets for achieving a sustainable development. Thus, the circular recognized the critical need of linking sustainable finance with achievement of the Sustainable Development Goals (SDGs). The government issued a further detailed guidance document in the form of "The Philippine Sustainable Finance Roadmap" (The Bangko Sentral ng Pilipinas, 2021) which laid out the country's high-level action plans to promote sustainable financing in the Philippines. The Phase-1 of this Roadmap was targeted towards a transition to a low carbon economy, greening the country's financial ecosystem and financing sustainable activities in the country. The National Framework Strategy on Climate Change (2010-22) was adopted to further strengthen climate change mitigation and adaptation.

The Philippines also enacted the Philippine Development Plan (PDP) to include, among other elements, various cross-cutting strategies such as (i) developing streamlined processes for green and climate financing by creating a sustainable finance framework and roadmap; and (ii) scaling up measures for natural capital accounting and valuation processes of ecosystem services.

One of the most critical aspects was the need to create a principles-based taxonomy for creating a more uniform environment for sustainable and climate finance investments in eligible economic assets and activities. The development of such taxonomy was also envisaged to provide clarity to all actors in the sustainable finance sector and to establish a set of standard criteria for technical screening and evaluation of climate finance investments as well as to identify activities that can be considered green.

c) Malaysia

In April 2021, the Bank Negara Malaysia developed and published Malaysia's climate finance focused taxonomy for the financial sector and this was termed the "Climate Change and Principles-based Taxonomy (CCPT)". The country's CCPT established five key principles which would provide guidance to financial institutions, registered banks, insurers, development finance institutions, investors etc. to guide their investment and financing decisions. The CCPT also encouraged facilitating a standardized reporting process for climate-related exposures, channelizing financing towards supporting Malaysia's

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climate goals, assisting in ratings, and supporting the structuring of solutions and services pertaining to green and climate financing.

The five Guiding Principles (GPs) of Malaysia's CCPT were-

GP1: Climate Change Mitigation

An economic activity supports climate change mitigation if it makes a substantial contribution to the following objectives:

- Avoiding greenhouse gas emissions;
- Reducing greenhouse gas emissions; or
- Enabling others to avoid or reduce greenhouse gas emissions.

Economic activities that generally meet GP1 include the production and operation of renewable power generation facilities, operation of electric vehicles and reforestation.

GP2: Climate Change Adaptation

An economic activity supports climate change adaptation if it:

- Implements measures to increase one's own resilience to climate change (e.g., resilience against the increased risk of extreme weather events); or
- Enables others to increase their resilience to climate change.

Economic activities that generally meet GP2 include water conservation and rainwater harvesting, refitting buildings to cope with future climate conditions and building sea walls in coastal areas.

GP3: No Significant Harm to the Environment

In addition to climate impacts, FIs should take into account the impact of economic activity on the broader environment. An economy activity does no significant harm to the environment if it meets the following environmental objectives:

- Preventing, reducing and controlling pollution;
- Protecting healthy ecosystems and biodiversity; and
- Using energy, water and other natural resources in a sustainable and efficient manner.

FIs should apply environmental assessments to understand whether an economic activity significantly harms the environment, and are encouraged to seek certifications and assurances for such assessments. Environmental assessment criteria may include proper waste management practices, avoiding land use in protected areas and managing risks to water quality.

GP4: Remedial Measures to Transition

Importantly, the CCPT "considers the state of economic development of [Malaysia] and the nascent stage of climate risk management at which businesses and other economic agents are currently in." In this respect, the CCPT seeks to avoid the outright exclusion of economic activities that currently do not contribute to climate change objectives. This approach is intended to "avoid disruptive exclusions and dislocations" and ensure an "orderly transition of the economy."

FIs are instead expected to assess economic activities holistically. Rather than strictly prohibiting certain activities as "unsustainable", FIs should encourage, facilitate and account for remedial efforts and improvement programs undertaken by businesses to align less sustainable operations with a low-carbon and climate-resilient economy.

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GP5: Prohibited Activities

At a minimum, FIs should verify and ensure that economic activities are not illegal and do not contravene Malaysian environmental law. Prohibited activities include:

- Illegal deforestation;
- Illegal waste management; and
- Operations using fire for land clearance.

In addition to this minimum environmental safeguard, FIs are encouraged to assess whether economic activities comply with Malaysian human rights and labor laws, as well as the OECD Guidelines for Multinational Enterprise and UN Guiding Principles on Business and Human Rights.

Source- Bank Negara Malaysia, Central Bank of Malaysia, 2021. Climate change and Principle-based Taxonomy.

CLIMATE FINANCE IN INDIA

It is estimated that nearly US$ 4.3 trillion funding is required world-wide annually by 2030 to avoid the dreadful impacts of climate change (Naran, et.al., 2022). While experts agree that such funding and liquidity is present in global markets, it is a challenge to channelize such finances towards combating climate change due to absence of national-level frameworks, policies, and regulations. At the same time, while private sector investors are becoming increasingly committed towards global and national net zero goals and climate finance objectives, national-level guidelines are much needed to ensure such investments are directed towards the appropriate activities.

India is faced with the daunting challenge of achieving the 2030 Nationally Determined Contributions (NDC) targets which requires significant financing and capital mobilization over the next five years. At present, only about 30% of the required annual funding is being met, and this gap is increasing every year. Such significant shortfall also puts at risk the country's commitment to achieving the SDG targets. The Indian government has been projecting a requirement of at least US$ 1 trillion from developed countries for climate financing goals. However, this is hampered by absence of nationally and globally acceptable taxonomy for climate finance, policy, and regulatory enablers for the actors in the climate and sustainable finance ecosystem and streamlining project objectives and needs with requisite and well-designed financing instruments.

At present, domestic green finance flows to mainly three sectors- clean transport, clean energy, and energy efficiency, as shown in the graph below (Khanna and Purkayastha, 2022). The Figure 2. below depicts that transportation attracted domestic clean finance mainly from public funding while majority of the green finance flows to energy efficiency were from the private sector. Clean energy witnessed almost 44% funding from private green financing while the remaining came from public sector green funds.

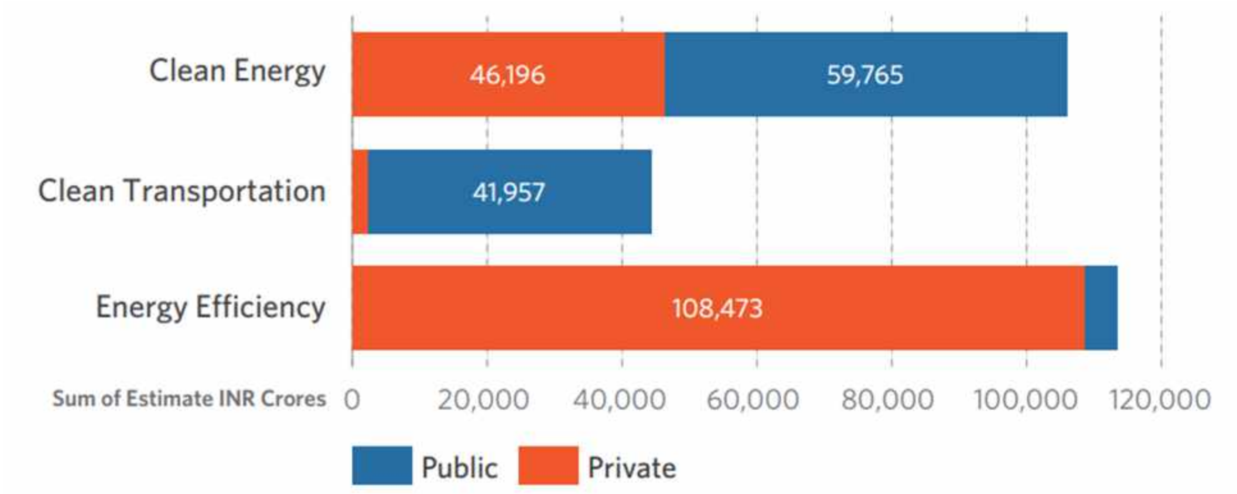

Figure 2: Domestic green finance flows to mitigation sectors (INR Thousand Crores) (Khanna, N. and Purkayastha, D. (2022))

On the other hand, international green finance flows to clean transportation and energy efficiency sectors can mainly from public funding while the clean energy sector saw private funding lead the international green finance flows as shown in Figure 3. below.

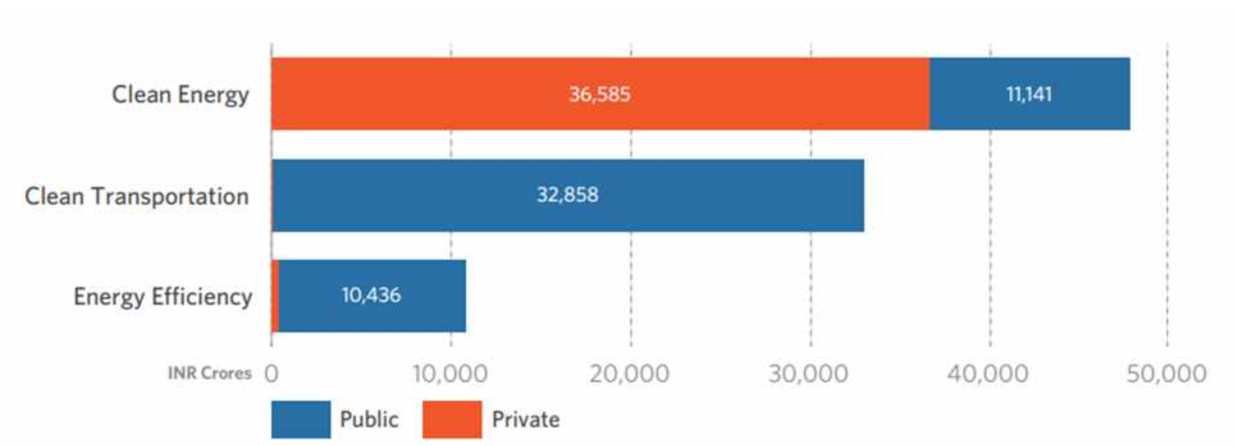

Figure 3: International green finance flows to mitigation sectors (INR thousand crores) (Khanna , N. and Purkayastha, D. (2022))

As can be seen from the above two graphs, renewable / clean energy continues to be to be the most critical and relevant sector for achieving India's climate goals. This sector has witnessed the highest quantum of finance flows from international organizations (particularly private sector). On the other hand, green finance for clean transportation has been sourced primarily from public funding sources. As India sets itself ambitious targets for electric vehicle penetration, the requirement of green and climate finance for clean transportation and funding from the public and private sector is expected to steeply rise. Financing for energy efficiency from the domestic green finance flows has been achieved through domestic commercial financial institutions.

Learning from international experience and global practices, India can consider the following for unlocking green and climate finance at significantly larger scale vis-à-vis the present financing mix:

a. Develop a nationally accepted definition of the terms 'climate finance' and 'sustainable finance'.
b. Design national guiding principles and climate finance taxonomy.
c. Developing financing regulations and accounting standards for attracting private capital, public finance, and funding from multilateral development banks towards meeting India's NDCs and SDG targets as well as climate and sustainable financing requirements.
d. Defining project-level parameters & characteristics for ensuring alignment of each project with climate goals as well as establishing technical criteria for screening, approvals and execution of projects aligned to climate finance objectives.
e. Strengthening policy and regulatory interventions for introducing transparency for climate-related financing, as well as for promoting financial risk management and accurate reporting of climate finance flows. A robust policy ecosystem can significantly unlock large-scale green finance. These policy levers could include developing a green finance taxonomy, designing, and implementing an integrated measurement and verification system, and prioritizing hard-to-abate sectors that for attracting climate and green financing.
f. Developing a national roadmap that defines the country's vision for long term sustainable and climate financing goals as well as identifies key sources of such financing via multilateral climate funds, multilateral and bilateral development banks, public financing, government budget allocation and private capital investments. The roadmap must also lay a clear path for protecting the financiers / lenders against the risks of greenwashing and encourage investments in nationally accepted and recognized activities that seek to achieve India's climate and environment goals. Adopting a climate finance taxonomy can be the first step towards a foundation for policies targeted towards climate and sustainable finance and financial products.

CONCLUSION

This paper examined the recent trends in realizing climate finance to attain the global climate goals and India's climate goals as well. The paper analyzes the major sources of climate financing - international climate finance sourced from multilateral climate funds or multilateral development agencies, as well as examines the challenges in domestic climate finance. As per the OECD Report (2024), "Climate Finance Provided and Mobilized by Developed Countries in 2013-22", developed countries successfully mobilized US$ 115.9 billion for climate finance for the developing countries. Experience in other countries suggests the need to adopt a multi-pronged approach including defining climate finance targets, adopting climate finance taxonomy, and developing a national-level sustainable financing framework and roadmap for providing guidelines to private sector and the financing institutions.

In India, green and climate finance are channelized to three main sectors – clean energy, clean transportation and energy efficiency. Clean energy and improving energy efficiency are considered to be the key sectors for achieving India's climate goals and a successful energy transition (Khanna and Purkayastha, (2022). As a result, these sectors attract the majority of climate finance flows from international and domestic institutions and funds. India's focus on transport decarbonization has also emphasized the significance of clean transportation. This sector has attracted substantial green finance, but primarily from public funding sources. As India sets itself ambitious targets for electric vehicle penetration, the requirement of green and climate finance for clean transportation and funding from the public and private sector is expected to steeply rise.

The paper concludes by advocating for the adoption of a climate finance taxonomy as a foundational step towards a robust policy framework for climate and sustainable finance in India. This taxonomy would provide clear definitions of climate-aligned activities, prevent greenwashing, and facilitate the flow of funds towards critical activities. By learning from international experiences and global practices, India can unlock larger-scale green and climate finance through several key measures discussed in the paper. These steps are essential for India to meet its Nationally Determined Contributions (NDC) and Sustainable Development Goals (SDG) targets, ensuring a sustainable and resilient future.

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JOURNEY TO THE CENTER OF THE PENSION WORLD IN INDIA: FROM OPS TO NPS TO UPS

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ABSTRACT

Indian pension regime is a step towards financial empowerment for citizens of India who have served the nation and have made significant contributions towards economy during their heyday. It is an assurance that in their old age pensions shall secure their financial future post-retirement. The current paper aims to study Pension timeline introduced in India, following pathway from Old Pension Scheme (OPS) introduced in 1950s to National Pension System (NPS) introduced in 2004 and a step further towards implementation of Unified Pension Scheme (UPS) in the year 2025. Examining the pros and cons, it aims to provide insights into evolving landscape of Pension world in India. OPS, exclusively designed for government employees, assured a fixed amount of pension on a monthly basis. This scheme provided certainty in returns to retired employees by calculating monthly pension based on their last salary. However, due to specific limitations in system, Government discontinued OPS and transitioned to NPS. Genesis of NPS can be traced back to a report from Old Age Social and Income Security project, commissioned by Ministry of Social Justice and Empowerment in 1998. Pension Fund Regulatory and Development Authority regulates and administers NPS under PFRDA Act, 2013. It is a market-linked defined contribution scheme. Union cabinet has approved Unified Pension Scheme to be implemented for government employees w.e.f April 1, 2025 that assures retiree a pension equivalent to 50% of her average salary.

***Keywords**: National Pension System, Old Pension Scheme, Pension, Retirement Pension, Social Security, Superannuation, Unified Pension Scheme JEL CLASSIFICATION: G23, H55*

INTRODUCTION

Historically, pension funding in India has hinged on Defined Benefit[1] for employees. Also called "Pay As You Go" scheme wherein contributions of current generation of employees generated funds to pay pensions of current pensioners. Under this scheme, the entire pension amount was borne by the Government. However, accessibility of employee pension plans has been limited to the organized sector, leaving a significant portion of the population unprotected (Bai, 2017). Employees of Indian Central and State governments have a defined superannuation age. Government employees, on achieving

[1]When benefits are defined prior to acceptance of pension plan, this is popularly known as Defined Benefits (DB).

superannuation, are eligible for retirement benefits in form of annuities and terminal payments. Over decades, India's government employees' retirement benefits have seen significant changes.

Old Age Social and Income Security (OASIS), a national project commissioned by the Government of India in 1998, examined policies and established guidelines related to old age income security in the country. This led to the establishment of a regulatory authority - Pension Fund Regulatory & Development Authority (PFRDA) of India. PFRDA promotes, develops, regulates and administers pension funds in India. The Preamble of Pension Fund Regulatory & Development Authority Act, 2013 states that it is- "...an Authority to promote old age income security by establishing, developing and regulating pension funds, to protect the interests of subscribers to schemes of pension funds and for matters connected therewith or incidental thereto."[2]

The Supreme Court of India in one of its judgments noted that pension for a retiree "is neither a bounty nor a matter of grace depending upon the sweet will of the employer."[3] A pension is not considered as an ex-gratia payment, but a payment to a retired employee for her past services rendered to her employer. The court held that it is a social welfare measure, aimed at rendering socio-economic justice "to those who in the heyday of their life ceaselessly toiled for the employer on an assurance that in their old age they would not be left in the lurch."[4]

To support people to take care of health, other expenses and to provide them with old-age security, it is essential that they have a regular source of income post-retirement. Thus, it is imperative to ensure pension to each individual. It is a matter of responsibility including employers, Government and pension regulator to induce people, particularly children and young adults, to join a pension scheme at an early age. A head start of only a few years can do wonders for investors, as small contributions can turn into a sizeable corpus with power of compounding, as has been quoted by Einstein that compound interest is "eighth wonder of the world" thus, providing smooth and steady income in post-retirement life.

Until January 2004, main pension system for Government employees was Old Pension System based on a pay-as-you-go defined benefit plan in which current revenues of government funded pension benefit for its retired employees. A steady monthly pension based on their most recent income was guaranteed under Old Pension Scheme.

Things changed in 2004 when the market-linked National Pension System Scheme (NPS) was introduced. All Central Government employees (except army, navy and air force personnel) joining on or after 1st January 2004 shall be mandatorily covered under NPS. A restructured Defined-Contribution (DC)[5] the pension scheme called National Pension System Scheme replaced the Old Pension Scheme. In

[2] PFRDA ACT, 2013 Ministry of law and Justice (Legislative Department) New Delhi, the 19th September, 2013
[3] Gayithri, K. (2009)
[4] Gayithri, K. (2009)
[5] Defined contribution (DC) with Individual Retirement Accounts (IRAs), where contributions are fixed, and returns depend on investments made by individual. fund is converted into an annuity at retirement and is used to pay pensions under NPS

the government organised sector, contribution to superannuation benefit is a statutory requirement and, thus, becomes default choice for employees.

It was formerly only available to government workers, but in 2009, PFRDA extended it to other sector employees. Yet another reformative move came with the introduction of the Unified Pension Scheme (UPS) for Central Government employees in August 2024. Scheme will be implemented from April 1, 2025. Main aim of UPS is to provide financial security and stability to ensure minimum pension and well-being of employees even after retirement.

REVIEW OF LITERATURE

Gayithri, K. (2009) in their study on "Central civil servant pension payments in India: Issues and concerns" present that "Rapid growth in size of civil servant pension payments has become a subject of serious deliberation all over world. As a result, several countries of the world have attempted to reform their existing pension practices. India also is experiencing an increasing burden of pension expenditure. This increasing burden is attributed to large employment provided by the government during its planning process and increasing life expectancy at 60 years. Debates relating to the need for continuation and reforms of the pension system have been strong. The resulting reforms that have been initiated in India pertain to civil servants joining government service after January 2004. pre-2004 recruits belonging to civil departments and all defence employees continue with the Old Pension Scheme (OPS). Important issues that have evoked policy interest for OPS group include extent of their pension liability in past, present and future; factors responsible for such growth; and alternative methods of financing same."

Kim, C., et al. (2012) in their book "Implementing an Inclusive and Equitable Pension Reform: Lessons from India's New Pension Scheme" state that "NPS may not be a universal solution to India's pension coverage gap, its success can dramatically reduce size of workforce that must rely on a combination of fiscal and social transfers to combat old-age poverty. Equally, underlying design considerations that form the basis of NPS architecture may present a useful benchmark to assess efficacy of other existing retirement arrangements, as well as a basis for their reform".

Ananath, S. and Balanaga, G. (2016), in 'Performance of National Pension Scheme in India' study seven companies operating pension fund and suggest that "returns of different schemes over different time periods are different and investors should analyse schemes before entering and prefer to stay for long time-periods". These schemes are better for retirement benefits than tax benefits. "companies also should motivate investors by reducing their charges and providing good returns. Government should provide further incentives to investors. It should provide a minimum pension guarantee to attract investors".

Mohanty, D. (2022), in PFRDA Working Paper Series, "Perspectives on Pension-Sector in

India" explains need for pension as a social security system and concludes that people should use pension schemes at an early age for an independent source of income at old age. "The mechanism for redressal of pensioners' grievances should be further strengthened to enrich the NPS system. Sensitization programmes regarding financial literacy across different age groups also will strengthen system"

Hanna, V., & Devolder, P. (2023) in their paper "Optimal Choice between Defined Contribution and Cash Balance Pension Schemes: Balancing Interests of Employers and Workers" set premise that in context of "pension plans, employer and worker have distinct interests and face different risks. To address these diverse needs, defined contribution plans managed with participating life insurance and cash balance plans managed with unit linked insurance serve as suitable choices. Multi-criteria analysis is conducted using cumulative prospect theory models to measure utility of parties involved toward a mixed product combining these two pension plans. By assigning weights to risk measures and maximizing utilities, paper employs both additive utility and Nash equilibrium approaches. results reveal that CB-UL plan aligns with employers' interests, offering potential financial gains, while DC-PL plan attracts workers due to its profit-sharing aspect. Significantly, when equal importance is given to both parties, CB-UL plan emerges as the prevailing choice."

Babbar, S. et al. (2024), performed a primary survey around various NPS parameters across gender, age groups, income groups and occupations. study recommends "investing early and smartly is not just important at individual level but also significantly impacts quality of functioning and extent of penetration of financial markets and hence becomes an important determinant of economic growth. It will also promote financial inclusion. NPS is an important endeavor by the Government to bring people across sectors within ambit of social security and financial inclusion. This study proposed to combine defined benefit with defined contribution as a fixed secured income would change the perception of investors towards NPS and improve the country's position in the global pension index."

RESEARCH PROBLEM

After OPS was replaced by NPS in 2004, discussions comparing the two have sustained. However, over the years, these discussions have gained momentum and have invited a lot of considerable adhesion and supremacy. As government employees have awakened with implications of these schemes, contentions about merits and demerits of NPS versus OPS have amplified remarkably. Varied issues such as investment flexibility, adequacy of retirement income, income continuity and overall impact of these pension schemes have been points of deliberations both at public and experts' front. In light of such issues, yet another modification in the form of UPS has been approved. With so many reforms and amendments in pension schemes in India, it becomes inadvertent to study their key differences for government employees. Thus, the current paper aims at analyzing key features of each of the schemes and making a comparative analysis.

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OBJECTIVES OF THE STUDY

The primary objective of this study is to undertake descriptive analysis of Old Pension Scheme (OPS), National Pension Scheme (NPS) and Unified Pension Scheme (UPS) and to conduct a comparative analysis of OPS, NPS and UPS.

MATERIALS AND METHODS/METHODOLOGY

Sources of Data: Data is collected entirely from secondary sources such as websites, press release reports, relevant research papers and policy documents.

Methodology: Current paper is descriptive in nature and the purpose of the paper is to study key features of three variations of pension schemes introduced in India for government employees viz. OPS, NPS and UPS.

Old Pension Scheme (OPS)

OPS is a superannuation scheme for government sector employees with an intention to provide a fixed monthly financial benefit called pension to government employees post retirement. "According to OPS, pension is admissible to permanent employees who superannuate with a qualifying service of not less than 10 years". [Swamy's handbook for CGS].

Amount of pension is equivalent to 50% of last drawn salary and Dearness Relief (DR) or average monthly salary for 10 months immediately preceding retirement, whichever is more beneficial.

Dearness Relief is admissible to pensioners for compensating increase in cost of living, twice in a year, from January 1 and July 1.

Amount of pension is subject to a minimum of Rs. 9,000 p.m. and maximum pension of Rs. 1,25,000 p.m.

Pros of OPS:

- Provides stable, guaranteed, life-time post-retirement income to retired government employees
- A predetermined formula for calculating pension
- A minimum assured pension
- Assured family pension

Cons of OPS:

- Open for only government employees and not for other citizens of India
- Humongous fiscal burden on Central government exchequer

- No pension corpus created in OPS towards reduction in government's liability for pension payments
- With reduction in mortality rate and increased life expectancy, there is increased burden on government to meet pension payments

One time Option to switch back to OPS

A once in a lifetime option was made available to Central government employees to switch back to pension under OPS provided said employee was appointed for a vacant post advertised or notified before NPS notification date, i.e. December 22, 2003, she had joined service on or after January 1, 2004 and she had been covered under NPS. However, option should have been exercised on or before 31st day of August 2023. [Department of Pension and Pensioner's Welfare][6]

Income-Tax Reliefs under OPS
Commuted value of pension received by government employees is fully exempt from tax u/s 10(10A) of Income Tax Act, 1961.

National Pension System (NPS)

Towards reforming India's Pension system, NPS, a Definite Contribution scheme was introduced by the Central Government, replacing OPS w.e.f. January 1, 2004. NPS is regulated and administered by PFRDA under PFRDA Act, 2013.

Fundamental problem with OPS is that it is unfunded, there was no corpus for paying-out pensions to employees. With time the government's pension liability mushroomed to high levels. This limitation of OPS was overcome by the introduction of NPS.

NPS corpus is created by employee's contribution and employer's contribution towards NPS account. Defined contribution made by Government Sector employees is 10% of SuperAnnuation Salary (SAS). SuperAnnuation Salary is basic pay, dearness allowance (if terms of employment so provide) and commission (a fixed percentage of turnover achieved by employee). Employer (government) makes a contribution of 14% of SAS towards the employee's NPS account. There are types of accounts- Tier I and Tier II. Tier I represents a mandatory retirement account. Tier II represents a voluntary investment/saving account. Tier II can be opened only if the subscriber has an active Tier I account. Tier II provides more flexibility with respect to withdrawals.

[6] https://doppw.gov.in/en

NPS pension corpus is invested in securities market, and employees will receive 60% of the accumulated sum as one-time lump sum amount. Remaining 40% will be utilised to subscribe for market linked annuities. Such annuities would provide monthly pension to NPS subscribers

Pros of NPS

- It is a Defined contribution scheme that is funded by Government Sector employee herself, along with a matching contribution made by employer (government)
- Subscribers of NPS (Government Sector employees) have the option to select Pension Funds (PFs) managed by SBI Pension Funds Pvt. Ltd., LIC Pension Fund Ltd. and UTI Retirement Solutions Ltd.

Cons of NPS

- It does not provide an assured pension since it is a market linked scheme
- annuity returns are subject to market risk and, therefore, NPS is not perceived as a pension friendly product

Income-Tax Reliefs under NPS

An individual is eligible to claim deduction from her Gross Total Income in respect of contributions she and her employer make to an NPS Tier-I account[7]. Deductions under Old tax regime of Income Tax Act, 1961 are available to an individual assessee under section 80CCD(1) - upto ₹ 1,50,000; 80CCD(1B) - upto ₹ 50,000 and 80CCD(2) - upto 14% of SAS in case of Central Government or State Government employee[8].

Only deduction under Default New tax regime of Income Tax Act, 1961 available to an individual assessee is under section 80CCD(2) - upto 14% of SAS in case of Central Government or State Government employee[9].

Where an employer's contribution to Recognized Provident Fund (RPF), National Pension Scheme (NPS) and Approved Superannuation Fund is in excess of ₹ 7,50,000 per assessment year, such excess amount shall be chargeable to tax as a perquisite in hands of employees in year in which such contribution is made.[10]

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[7] Tier I is a mandatory retirement account offered under NPS.https://npstrust.org.in/

[8] Finance Act, 2022 increased limit to 14% of salary in case of State Government's employee with retrospective effect from Assessment Year 2020-21.

[9] Finance Act, 2022 increased limit to 14% of salary in case of State Government's employee with retrospective effect from Assessment Year 2020-21.

[10] https://incometaxindia.gov.in/communications/circular/circularno19-2015.pdf

Unified Pension Scheme

Union cabinet announced launch of UPS to be implemented for government employees w.e.f April 1, 2025 that assures retiree a pension equivalent to 50% of her average salary.

As stated by press release of Government of India dated 24th August 2024[11], "Cabinet has approved the introduction of the Unified Pension Scheme (UPS) to improve the National Pension System (NPS) for Central Government employees."

Highlights of UPS:

- Assured pension to those having adequate service: Admissible at rate of 50% of average basic salary drawn over last twelve months immediately prior to superannuation with a minimum qualifying service of twenty five years.
- Assured minimum pension: Admissible at rate of Rs. 10,000 p.m. on superannuation for those having length of service of minimum 10 years
- Assured family pension: Admissible at rate of 60% of pension of employee
- Inflation indexation: Admissible on assured pension, assured minimum pension and assured family pension. Dearness Relief (DR) will be based on All India Consumer Price Index for Industrial Workers as in case of service employees
- Retirement gratuity: Admissible
- Lump sum payment at superannuation: In addition to gratuity, a lump sum payment equal to one-tenth of monthly Basic Pay and Dearness Allowance as on date of superannuation for every completed six months of service.
- Contribution from employees towards UPS pension corpus will remain same as that of contribution towards NPS pension corpus i.e. at 10% of SAS
- Central Government employer's contribution shall be 18.5% of SAS towards UPS pension corpus. Currently, Central government employer contributes 14% of SAS towards NPS pension corpus.
- Employees who have already superannuated under NPS shall also be eligible for the option to switch to UPS.
- UPS pension corpus will be divided into two funds namely an Individual Pension Fund and a Separate Pool Corpus.
    - Individual Pension Fund: Employee shall contribute at rate of 10% of SAS and Government will make matching contribution to said account.
    - A Separate Pool Corpus: Additional Government contribution at rate of 8.5% of SAS shall be credited to this account.

[11] https://x.com/PIB_India/status/1827363088636817599; https://pib.gov.in/PressReleasePage.aspx?PRID=2048607

- Option shall be available to employees to switch to UPS from NPS

"UPS will be given effect from 01.04.2025. Scheme can also be adopted by State Governments. This is expected to benefit over 90 lakh employees (23 lakh Central Government employees, 3 lakh employees of Central Autonomous Bodies and another 56 lakh employees of State Governments and 10 lakh employees of State Autonomous Bodies, if adopted by State Governments)." as opined in a press release dated Aug. 24, 2024. [12]

Pros of UPS

- Minimum pension of Rs 10,000 per month will be given to those with at least 10 years' of service
- There will be no increase in contribution from employees but Central Government will increase its contribution
- Assured pension of 50% of average salary of employee
- UPS shall serve as a middle path between OPS and NPS

Cons of UPS

- Option for UPS is currently available only to Central Government Employees.
- Tax benefits are yet to be notified
- Minimum pension of Rs. 10,000 is a less amount in relation to current rate of inflation.
- An employee having length of service below 10 years will have no minimum pension.

Tax Reliefs under UPS

- Clarifications are awaited with respect to any tax benefits under UPS

OPS, NPS and UPS: A Comparative Analysis

With an aim to provide financial security to retired employees in their old age, Indian government has launched diverse versions of pension schemes. Over decades, country has witnessed a transition from OPS to NPS to UPS. Table-1 draws a comparative analysis:

[12] https://x.com/PIB_India/status/1827363088636817599;

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Table 1 - OPS, NPS and UPS: A Comparative Analysis

Particulars	**OPS**	**NPS**	**UPS**
Model	**CG and SG Model**	**CG, SG and All Citizen Model**	**CG Model**
*CG::*Central Government ; SG::State Government*			
Eligible Subscriber	Central Government employees; Central Government Autonomous Bodies' employees; State Government employees; State Government Autonomous Bodies' employees;	Central Government employees; Central Government Autonomous Bodies' employees; State Government employees; State Government Autonomous Bodies' employees; Other sector employees; Any Indian citizen between age of 18 to 70 years	Central Government employees; Central Government Autonomous Bodies' employees
Pension amount	50% of last drawn salary and DA or average salary over previous ten months of service, whichever is more beneficial	Depends on NPS corpus; NPS Corpus inturn depends on market factors which in turn affect monthly pension of subscriber	50% of average salary over last twelve months of retirement for employees retiring with at least twenty five years of service and proportionate pension benefits for employees with 10-25 years of service
Retirement Gratuity	Admissible	Admissible	Admissible
Commutation of Pension/ lumpsum payment upon superannuation	Admissible: every pensioner is eligible to commute a percentage of her monthly pension (not exceeding 40% of monthly pension) for a lumpsum payment	60% of NPS corpus can be withdrawn as a lump sum upon superannuation	a lump sum payment equal to one-tenth of monthly Basic Pay and Dearness Allowance as on date of superannuation for every completed six months of service
Family pension	Admissible at a rate of 30% of last drawn salary s.t. Minimum of Rs. 9,000 p.m. and a maximum of Rs. 75,000	Family pension amount depends on chosen annuity plan and on market value of accumulated corpus	Admissible at rate of 60% of employee's pension
Employer's contribution rate	No defined/prescribed contribution to pension fund	Government employers contribute 14% of SAS	An individual pension fund to which Government contribution will be credited (10% of SAS)

		[SAS =Basic salary + DA (if terms of employment so provide) + Commission (fixed percentage of turnover achieved by employee)]	A Separate Pool Corpus: Additional Government contribution at rate of 8.5% of SAS shall be credited to this account
Employee's contribution rate	No defined/prescribed contribution to pension fund	10% of SAS	10% of SAS
Assured pension	Provides an assured pension amount	There are market risks as returns depend on performance of market-linked funds	Provides an assured pension amount
Assured Minimum pension	Rs. 9,000 p.m.	Hinges on market	Rs. 10,000 p.m.* *after serving for minimum 10 years
Tax Reliefs	100% commuted pension exempt for central government employees u/s 10(10A) of Income Tax Act, 1961	60% of Pension wealth is exempt from tax u/s 10(12A) at time of withdrawal Deduction from GTI* u/s 80CCD(1); 80CCD(1B) and 80CCD(2) can be claimed in year of contribution *GTI: Gross Total Income	Yet to be clarified

Compiled by Authors *Source: Swamy's Handbook for Central Government Staff; NPS trust.org; pib.gov.in*

CONCLUSION

The essence of implementing UPS is to provide a middle path between OPS and NPS. Core idea of OPS was to provide post-retirement financial security to government employees, without having a pension corpus, by offering them fixed pensions. This thought process bounced back as it had a heavy toll on governmental fiscal revenues. National Pension System was initiated with a feature of employee's contribution towards pension corpus. Such pension corpus is invested in securities market. Since it is market dependent it does not guarantee fixed pensions. Criticism came for want of an assured monthly pension. Thus, government is still trying to come up with a pension scheme which is a satisfactory pension scheme for citizens of its country. UPS perhaps strikes a balance between fiscal burden and employee satisfaction. It is an amalgamation of traits of both worlds, Defined Benefit OPS and Defined Contribution NPS. With assured pension amount and protection against inflation in form of DR, UPS is expected to increase overall satisfaction of retirees and decrease overall fiscal burden of government. Implementation of UPS will be from the year 2025, after which only acceptance or yet another criticism will be clear.

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BOARD ATTRIBUTES AND INTEGRATED REPORTING: A LITERATURE REVIEW

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ABSTRACT

Past two decades have seen a significant change in corporate reporting trends. Stakeholders these days are demanding not only the financial information about a concern, but also qualitative data relating to social, environmental and governance aspects. In order to fulfil the dynamic information needs of the users of corporate reports and build their trust, the organisations need to create a change in the pattern of communicating information to the stakeholders. This gave rise to the need for a more comprehensive reporting system which is based on holistic viewpoint and integrated thinking. The process of disclosing financial as well as non-financial data in a consolidated report to the concerned stakeholders is known as Integrated Reporting (IR). This paper aims at providing an extensive review of existing research publications on the impact of different board related variables on integrated reporting. It has been observed that academic and research interest in the IR has gained momentum in past few years only. A large majority of the existing works were from the period after 2019. Most of these studies took different corporate governance variables as independent variables and measured their impact on IR. Variables like board independence, size, diversity, CEO duality etc. were widely used in the studies. Other variables like board education, board meetings, board age and diligence were not explored much. It was found that many corporate governance variables had significant impact on IR. The research has implications for future researchers, corporate management and policy makers.

Key words: *Sustainability; Integrated Reporting (IR); IIRC; ESG; Board.* ***JEL classification***: *G30, M40, M41*

INTRODUCTION

Corporate annual reporting plays a significant role in establishing linkage between corporates and their stakeholders since its formation. It acts as a communication tool whereby a concern provides significant financial and other information to various stakeholders to help them in making investment and other relevant decisions. Conventional financial reporting consists mainly of annual financial statements which have been valued as primary source of information for many years. However, increasing level of globalisation with change in technologies together with social and economic changes led to change in the expectations of the stakeholders. The stakeholders today demand not only quantitative information but also information on various qualitative aspects of business-like types of risks involved, different forms of capital, concern's environmental activities, discharge of social responsibilities and intangible aspects affecting the value of the company. Traditional reporting lacks this information and falls short of meeting the expectations of stakeholders. It provides limited information on various crucial factors influencing value creation, strategic plans, and business models. Stakeholders require this information to make right decisions and value judgement. There is growing realization that organizations should start reporting on financial as well as non-financial aspects in an integrated manner so as to meet growing stakeholders' expectations and build their trust. This gave rise to a modern concept of reporting known as integrated reporting. "The process of communicating both financial and non-financial information in a single report to the concerned stakeholders is known as integrated reporting system (Abhishek & Divyashree, 2019)".

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Integrated reporting is a part of corporate communication system through which companies can disclose their significant financial as well as other information in a systematic manner using a framework given by International Integrated Reporting Council (IIRC). According to the IIRC, "An integrated report is a concise communication about how an organisation's strategy, governance, performance and prospects, in the context of its external environment, lead to the creation of value over the short, medium and long term (IIRC, 2021)". Over the last decade, integrated reporting has emerged as an upcoming concept which is gaining attention from many countries, organisations and stakeholders. After the release of IIRC framework in 2013, many organizations have started using this approach. But this still being an emerging concept, in most of the countries this adoption is voluntary in nature. The nature and type of board can have significant impact on the extent of integrated reporting and also on its quality. It is therefore inadvertent to check the effect of board attributes on the integrated reporting.

Academic and research interest in the area of integrated reporting has increased during past few years. Numerous studies have been undertaken to examine the extent of integrated reporting disclosures made by various corporations. There are studies on effect of board attributes on the level of integrated reporting. This study aims at conducting an extensive review of literature related to integrated reporting. An attempt has been made to analyse the effect of board attributes on the level of integrated reporting. For this purpose, existing studies conducted during last 10 years from 2013 to 2022 have been reviewed. The papers have been extracted from the SCOPUS database using the search string- TITLE-ABS-KEY ((“Corporate governance” OR “board” OR “CEO” OR “director*”) AND (“Integrated report*” OR “IR”)). An attempt was also made to search for additional articles from Google scholar. The inclusion and exclusion criteria used in the study is exhibited in Table 1:

Table 1- Inclusion and exclusion criteria

Inclusion criteria	Exclusion criteria
1.Empirical articles on level of integrated reporting and those relating board attributes with integrated reporting (IR). for example- ● Board size and IR ● Board age and IR ● Board independence and IR ● Board diversity and IR ● Board activity and IR ● CEO duality and IR ● Audit committee and IR 2. Articles published in journal only. 3. Articles published in English language only. 4. Articles related to business, management and accounting, social science, economics, finance, arts and humanities, multidisciplinary.	1. Papers published in conference proceedings, editorial, commentaries, reviews or chapter in edited books. 2. Articles published in language other than English and are not related to subject categories mentioned in inclusion criteria. 3. Unrelated articles 4. Duplicate articles 5. Unavailable full text or abstract only articles.

Using the abovementioned criteria (Table 1), we shortlisted 352 articles for which abstracts were screened. For 258 articles, abstracts were not found suitable. For remaining 94 articles, full text articles were searched. For 4 studies, full text was not available. The 90 full text papers were thoroughly checked for their appropriateness to be included in the study. During the review process, it became apparent that some papers did not align with the objective of the study, which is to analyse the extent of integrated reporting and to measure the impact of board attributes on integrated reporting. Papers which were primarily theoretical in nature were also excluded. These papers explored topics such as the cultural system of integrated reporting, the emergence of integrated reporting, engagement in integrated reporting, firm characteristics and integrated reporting, among others. Similarly, empirical papers that focused on variables unrelated to board attributes, such as firm performance and integrated reporting or the ability of integrated reporting to improve corporate governance, were not included. The selection process aimed to exclude studies that lacked direct relevance and did not significantly contribute to the study's objective. Finally, 51 empirical articles were shortlisted for the detailed review. More specifically, studies that primarily focused on board attributes such as board age, board independence, board diversity, CEO duality, board activity, and audit committee, and investigated their impact on integrated reporting were selected for the study. An attempt has been made to examine extant literature in the area, to find the research gaps and to provide future research perspectives in the area.

The remainder of the paper has been structured as follows: Section two presents theoretical framework on integrated reporting. Section three deals with review of existing studies in the area. Section four presents discussion and research implications. Finally, section five concludes the paper.

THEORETICAL FRAMEWORK

Integrated reporting is a part of progressive reporting system which focusses on communication of both financial as well as qualitative information related to a concern in an integrated manner. The crux of this system is that it provides a balance between the flexibility in the reporting systems of different organisations, while providing some level of comparability across the corporate units. Integrated report does not provide any indicator for measuring specific performance or provides a measurement criteria or disclosure requirements of individual matters. Rather the makers of the integrated report focus on the need to present their value judgement according to the specific situation of the concern. They need to find the matters which are important and decide on how to disclose them by taking into account generally accepted principles and disclosure norms. At global level, the International Integrated Reporting Council (IIRC) creates a framework for integrating reporting to be used by the concerns.

The International Integrated Reporting Council

The International Integrated Reporting Council (IIRC) is a global organization of regulatory bodies, investors, standard setting organizations, accountants and governments. Established in 2009, IIRC is responsible for creation of a framework on integrated reporting which is internationally

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acceptable. On 9th December 2013, the first International Integrated Reporting Framework was released by IIRC. The framework was revised from time to time. In Jan. 2021, IIRC came up with a revised version of the framework that emphasized on simplification in the process of preparing integrated reports, improving the quality of reporting process and having a large focus on balanced reporting of events and value creation. According to IIRC, from August 2022, the integrated reporting framework would be managed by IFRS foundations.

Purpose of integrated reporting

IIRC is of the view that companies must communicate all information which reflect its ability to create value overtime. According to IIRC "The main purpose of integrated reporting is to establish Guiding Principles and Content Elements that govern the overall content of an integrated report, and to explain the fundamental concepts that underpin them." There are three fundamental concepts in integrated reporting (IR) namely "values creation for the organization and for others; the capitals and the value creation process". The IR aims to focus on the value which a concern creates overtime for the organization itself and for the other stakeholders. For creation of this value, various resources are used by the concern known as capitals using some business model.

Capitals and business model

An important concept used in integrated reporting is the resources used by the concern in creating the value for the concern and the stakeholders. These resources have been categorized under the framework into six capitals namely "financial, manufacturing, human, intellectual, social and relationship, and natural capitals". The integrated report of the concern should focus on disclosure of relevant capitals. The report should also cover the process of creating value and the business model which can create this value. "At the core of the organization is its business model, which draws on various capitals as inputs and, through its business activities, converts them to outputs (products, services, by-products and waste). The organization's activities and its outputs lead to outcomes in terms of effects on the capitals" (IIRC, 2021). Thus, the framework emphasizes on disclosure of relevant capitals, the business model and the process of value creation in the integrated report of the concern. The framework provides some principles for the preparation and disclosure of integrated reports.

Guiding principles

For preparation of integrated reports, the IIRC framework talks about seven guiding principles namely "strategic focus and future orientation, connectivity of information, stakeholder relationships, materiality, conciseness, reliability and completeness, and consistency and comparability." These principles provide the foundation for preparation and disclosure of integrated reports. The IR deals with the strategies of an organisation that should be related to the future goals of the organisation for value creation. The organisation should disclose the comprehensive view of interrelated factors which may influence process of creation of value overtime. The focus of IR should be on revealing the key stakeholders in the organisation and how the organization takes care of interest of its stakeholders. IR should disclose all the material information related to the organization which may create short-, medium- or long-term value but in a concise manner. It is important to give all the relevant information, positive or negative in an IR so as to provide a clear picture of the organization.

The information provided should be consistent over a period of time which is comparable with that of other organizations. The content of the report may vary from organization to organization depending upon specific requirements of an organization.

Content elements

Depending upon nature and size of the organization, the integrated report may cover eight key content elements like "organizational overview and external environment; governance; business model; risks and opportunities; strategy and resource allocation; performance; outlook; and basis of preparation and presentation". The coverage of IR finally depends upon circumstances of the organization and discretion of the management. The report should consider information needs of all the relevant internal and external stakeholders. These stakeholders may include employees, shareholders, lenders, customers, suppliers, regulators etc.

Benefits of integrated reporting

According to IIRC, integrated reporting should form part of all forms of corporate communication, external or internal. At internal level, when integrated thinking is imbibed in business activities, it facilitates management decision making. It improves employee engagement by building an integrated thinking process while doing any activity in the organization. An integrated report embodies various pillars of good governance like accountability, transparency, integrity and stewardship. Management tries to ensure credibility, reliability and integrity of information provided in integrated reports. The report provides a clear picture of the tasks and responsibilities of various individuals in an organisation and what value they are contributing towards success of the organization. This helps in fixing accountability. The information is presented with clarity and openness as stakeholders these days demand greater transparency of organisation reports. By clearly explaining how decisions are taken under the organization, some integrity is created which shows calibre of the relationship of the organization with all the stakeholders. One major responsibility of the board is stewardship which entails maximising the use of various resources to add value and support the organisation's future growth.

Integrated reporting focuses on 'one report' by taking a multi-capital system. Emphasis is on measuring and reporting the overall performance of an organisation to the concerned stakeholders. Reporting quality will improve as both financial and non-financial performance is reported at a single place together. It leads to ease of access and provides a clear picture of the organisation's viewpoint as a whole. Such a reporting helps in increasing value of the stakeholders in the organization. It facilitates investment, credit and other decision making by the stakeholders. Increasing efficiency and transparency in the reporting system benefits the society in the long run as organisation reveals all the relevant information about the organisation to the external world in an efficient and transparent manner. Thus, integrated reporting upgrades overall corporate communication system.

LITERATURE REVIEW

This section presents review of existing studies conducted in the area of integrated reporting.

Studies on level of integrated reporting

Numerous studies (Pistoni et al. 2018; Iredele, 2019; Abhishek & Divyashree, 2019; Nguyen et al., 2022; Hamad et al. 2020) were conducted in the recent past to check level of integrated reporting by various organizations. Pistoni et al. (2018) evaluated the quality of integrated reports (IR) issued by firms by posing research questions relating to the standard of integrated reports and whether there is any improvement in this standard overtime. Using 116 IRs published during 2013 and 2014, IR scorecards of the companies were analysed. It was found that that the standard of IR was poor. Though the IR quality improved over time, the improvement was only gradual. Businesses, in general followed the IR framework, but not much information was disclosed on important factors like capitals, the business model, the process of creating value etc. The emphasis was more on the form of IR, rather than on its content.

In a study of 20 top companies taken from the Johannesburg stock exchange, Iredele (2019) examined the association in the length of integrated reports (IR) and their quality. The work measured the effect of profitability, leverage, size of the board, females on board and firm size on the quality of the IR. The study was conducted for a period from 2013 to 2017 using annual reports of the companies. For analysis of data, Spearman rank correlation and Kruskal Wallis H tests were conducted. A positive association was found between length and quality of the IRs. Except for leverage, all other variables were found to have influence on the quality of the IR. Abhishek & Divyashree (2019) conducted a study to evaluate the current scenario of integrated reporting in Indian context and to check the extent to which companies in India are complying with IIRC guidelines. The study discussed the need, importance, framework and applicability of IR in India. The study focussed on two capitals (human capital and social relationship capital) out of 6 capitals. A sample of 8 Indian companies was taken using convenience sampling. Using a disclosure index, content analysis was conducted on data for a period from 2017 to 2018. It was found that 75% of human capital information and 70% of social relationship capital information was voluntarily disclosed by the selected companies. The study concluded that Indian companies were moving towards international social reporting practices and it will motivate other companies to practice integrated reporting voluntarily.

Nguyen et al. (2022) tried to examine the level of IR disclosures by 200 listed companies in Vietnam. IR disclosures were checked in annual reports using a disclosure index. It was found that on an average only 43% of the information was disclosed by these companies as per requirements of IIRC framework. IR was found to be a new concept in Vietnam. Positive association was found between IR disclosures and many of the selected independent variables like independence of board, audit quality, ownership etc. Hamad et al. (2020) suggested a conceptual framework of integrated reporting. An attempt was made to check the relationship between corporate governance variables and the level of integrated reporting taking sustainability reporting as moderator. According to the authors, the proposed framework can be very useful in assisting the companies in adoption of IIRC framework to increase transparency and improve value.

Studies relating multiple board features with overall level/quality of integrated reporting

There were many studies (Frias-Aceituno et al., 2013; Dilling & Caykoylu, 2019; Cooray et al., 2020; Wang et al., 2020; Tiron-Tudor et al., 2020; Halid et al., 2021; Girella et al., 2022; Dragomir & Dumitru, 2023) which checked influence of multiple board features on overall level of integrated reporting. Frias-Aceituno et al. (2013) analysed the impact of board features on degree of IR disclosures. Taking a sample of 568 non-financial MNCs for a period 2008-2010, Tobit regression was used to analyse the data. It was found that board size, board containing experienced directors and board diversity had a positive impact on IR. No relationship was found between activity level of board and IRQ.

Suttipun & Bomlai (2017) studied integrated reporting in annual reports of companies in Thailand. A sample of top 150 firms was selected using simple random sampling. CSR awards, board size, board independence, CEO duality, institution owned, family owned, government owned companies were taken as independent variables and their association with integrated reporting quality was analysed. The level of integrated reporting was found to be significantly positively associated with each of the institution-owned firms, board size, and CSR awards. However, the level of integrated reporting was not found to be significantly associated with family-owned companies, government owned companies, board independence or CEO duality.

Taking a sample of 110 global companies, Dilling & Caykoylu (2019) tried to analyse the overall determinants of integrated reporting quality (IRQ). Results of regression analysis showed a significant negative relationship between IRQ and the variables like gender diversity, board independence, profitability, leverage, report length etc. However, the location and industry group and report quality were not found to be significantly related to the quality of IR. Cooray et al. (2020) examined impact of governance systems on the standard of integrated reporting (IR). To evaluate the standard of IRs, the study first designed an index. After that, the content of 132 IRs of Sri Lankan publicly traded companies was analysed. Using regression techniques, it was demonstrated that, apart from board size and the presence of a separate committee for managing risk, the corporate governance mechanism offers little support for the providing value creation related information to the stakeholders through IR.

Wang et al. (2020) studied the impact of corporate governance variables on the variation in the integrated report quality. A sample of 100 firms listed on Johannesburg stock exchange was taken. The study period was from 2012 to 2015. Board, audit and sustainability committee were taken as independent variables. They were measured on the basis of four factors such as size, expertise, independence, diligence. Integrated reporting quality (IRQ) was taken as dependent variable. Regression results revealed that board attributes and audit committee features had a positive impact on IRQ, while sustainability committee had incremental positive impact on IRQ. A research work by Tiron-Tudor et al. (2020) examined the relationship of board of directors' characteristics with the integrated reporting score. Using a disclosure index, the study examined if the integrated reports were aligned with IIRC framework. Data was taken for a sample of 98 companies from Europe for a period from 2013 to 2017. Few non-parametric tests were used to examine the data. The results highlighted that longer board tenure and more outside directors led to greater disclosure in IR. However, companies with a larger board, gender diversity and activity of board had an insignificant effect on integrated reporting disclosure.

Halid et al. (2021) in their study analysed the influence of board features such as size, independence, activity and diversity of the board on integrated reporting disclosure (IRD) of eight selected listed Malaysian commercial banks. The study was conducted for a period from 2013 to2017. Regression analysis exhibited that there was a significant negative relationship in board size and IRD. The disclosure of IR was not found to be impacted by board independence, activity and diversity. Girella et al. (2022) examined the impact of selected board attributes on integrated report disclosure. A total of 2103 firm year observation were taken from 2015-2018 for companies that were listed on European stock exchange. All the selected board variables (board size, independence and meetings) were found to have significant and positive association with integrated reporting disclosure.

Using panel data for 253 listed European companies which were part of ESG index for a period of 2010 to 2019, J. Chouaibi et al. (2022) studied the association between selected board features and integrated reporting quality. The regression results showed positive relationship between quality of IR and variables like board independence, diversity of board and good corporate governance. Fayad et al. (2022) studied the influence of board attributes on IRQ in Malaysian companies. A sample of 64 top listed companies was taken from the period 2017-2020. A panel regression analysis was used to analyse the data. It was found that board expertise has no significant relationship with IRQ of Malaysian listed companies. IRQ was found to be positively associated to board size, diversity and activity. Hichri (2022) examined the relationship between corporate governance variables and integrated reporting (IR). A sample of 120 non-financial listed French companies was taken. The study was conducted for a period from 2016 to 2019. The results of panel regression analysis highlighted that board diversity and audit committee were positively related to integrated reporting, whereas other variables like board size, CEO duality did not affect the integrated reporting.

Qaderi et al. (2022) examined the effect of the board attributes on the quantum and standard of IR disclosures. The authors investigated how the presence of a sustainability committee might impact the above-mentioned association. Data was taken for all Bursa Malaysia listed companies that used an IR strategy between 2017 and 2020. The study used an index with 100 items to conduct content analysis. Regression results revealed that board characteristics such as size, independence, gender diversity, meetings and non-executive compensation had significant positive relationship with IR disclosure The presence of multiple directorships had no impact on IR disclosure, though. Songini et al. (2022) conducted a research to check effect of board features on integrated reporting. 212 integrated reports were taken from IIRC for the study. IR quality was found to have positive association with the education level of the board members, but it was negatively related to women on board.

Studies focussing on board attributes and one of the six capitals

There were few studies (like Vitolla, Raimo, Marrone et al., 2020; Raimo et al. 2020; Raimo et al. 2021; Velte, 2022) which examined disclosure of one of the six capitals given under IIRC framework and its relationship with board features. Vitolla, Raimo, Marrone, et al. (2020) took a sample of 130 international firms. The purpose was to check the influence of board attributes on the intellectual capital disclosure quality (ICDQ). Using a scoring system, the study measured the ICDQ. A positive association was found between board attributes like board size, independence, diversity and activity with the ICDQ. Raimo et al. (2020) analysed different variables that influence human capital disclosure in the integrated report and the information that were there in integrated report regarding human capital disclosure. A sample of 137 worldwide firms were selected that showed integrated report in year 2018. Regression results showed that size of the firm and board independence, size and diversity were significantly positively associated with human capital disclosures of the firms made in IRs. However, profitability was not found to be significant.

Raimo et al. (2021) assessed how corporate governance practices affect the level of environmental information that businesses disseminate using integrated reporting. Using a 30-item disclosure index, content analysis was conducted to evaluate the extent of environmental information disclosed by sample companies. Regression results indicated the presence of a corporate social responsibility committee, board gender diversity, and board size to have a positive impact on the disclosure of environment related data. Raimo et al. (2022) determined how board features, which are a form of corporate governance, affect risk disclosures made in the integrated reports. The study used a sample of 95 IR adopters from 24 nations in the year 2018. The firms were found to be slow in recognising potential of IRs in disclosure of risk. Gender diversity, Board independence, and frequency of meetings were found to be the main drivers of the risk disclosures made in the IRs.

Velte (2022) investigated how materiality disclosure quality (MDQ) in integrated reports in a global context was influenced by sustainable corporate governance. Based on 672 (firm-year) observations from European and South African companies between 2014 and 2019, the study found that executive compensation related to sustainability and board gender diversity were significantly positively correlated with MDQ. However, sustainability committees were not found to have impact on MDQ.

Indian literature

There were not many studies conducted in Indian context on integrated reporting. Most of these studies were related to analysis of integrated reporting practices of companies in India (Athma & Rajyalaxmi, 2022; Ghosh, 2019; Abhishek & Divyashree, 2019). Athma & Rajyalaxmi (2019) in

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their study examined the integrated reporting practices of BSE 30 companies. It compared integrated reporting practices of South African companies and Indian companies. Data was taken for a period from 2004-2014. Item-wise and company-wise disclosure were used to analyse data through mean disclosure, standard deviation and coefficient of variation. Both Indian and South African companies were publishing full-fledged integrated reports. Results revealed that financial and human capital were disclosed by each company and no BSE listed company showed Intellectual capital. The study also revealed that BSE companies disclosed 100% items on financial and governance aspects. Environment and social aspects showed an increasing trend towards disclosure. It was concluded that there were certain variations in the disclosing of non-mandatory information by the companies.

Ghosh (2019) analysed the number of companies who have adopted integrated reporting and whether they were disclosing the content element and different forms of capital. A sample of 102 companies from the ET 500 list was taken. The study was conducted for a period from 2010-2016 and banks were excluded from this category. Longitudinal qualitative document was used to analyse the data. Results revealed an increase from zero percent in 2010-2011 to 4 percent in 2015-16 in percentage of companies that showed integrated reporting in their annual report. The study found that an average of 70% of integrated reporting disclosures were there but most of these failed to disclose the business model, strategy and manufactured capital data as required by the IIRC.

Board attributes analysed

An attempt was made to examine the board attributes used by the sample articles. An analysis of extant literature revealed that existing studies focussed on certain board attributes. Table 2 shows the most researched board attributes.

Table 2-Most used board attributes

S.No.	Board attribute	No. of articles using it
1.	Board diversity	30
2.	Board size	29
3.	Board independence	28
4.	Board activity	13
5.	CEO duality	6
6.	Audit committee	6

Table 2 exhibits that Board diversity was the most researched board attribute with 30 articles using it, followed by board size with 29 articles and board independence with 28 articles. Many studies (e.g.Tiron-Tudor et al., 2020; Halid et al., 2021; Qaderi et al., 2021; Vitolla, Raimo, Marrone, et al., 2020; Raimo et al., 2022) measured impact of all these variables on the quality of integrated reporting. Majority of the studies found a positive impact of these board attributes on integrated reporting practices of the firms. Large size boards with more independent and diverse directors were found to have more representation of different stakeholders leading to a push in integrated reporting activities by many studies. 13 studies (e.g.Velte, 2022**;** J. Chouaibi et al., 2022**;** Songini et al., 2022**;** Vitolla, Raimo, & Rubino, 2020; Bektur & Arzova, 2022) investigated impact of board activity (measured by number of board meetings) on the quality of integrated reporting. Board acitivity was found to be positively related to the integrated reporting by most of these studies. Only few studies (e.g. Dragomir & Dumitru, 2023**,** S. Chouaibi et al., 2021**;** Hichri, 2022**;** Cooray et al., 2020**)** studied the impact of CEO duality on Integrated Reporting Quality (IRQ). All these studies found that CEO duality had non-significant impact on the disclosure of integrated report. Some studies (e.g. Nguyen et al., 2022 **;**Wang et al., 2020**;** Hichri, 2022; Chariri & Januarti, 2017, Velte, 2018)) measured the impact of Audit committee features on integrated reporting disclosure. All of these studies found that audit committee features like financial and sustainability expertise of members of audit committee have a positive and significant impact on Integrated Reporting Quality.

Board education, age, expertise, attributes of CEOs, presence of sustainability committee etc. were few other variables less explored by the researchers. There were one or two studies which analysed these other corporate governance variables like board education (Songini et al., 2022); CEO expertise (Wang et al., 2020); risk management committee (Hamad et al., 2022), sustainability committee expertise (Velte 2022), CSR committee (Raimo, 2021), ownership (Nguyen et al., 2022), good corporate governance (Chouaibi et al) etc. Future research works can explore these less researched variables for checking their impact on integrated reporting level and quality.

DISCUSSION AND RESEARCH IMPLICATIONS

A review of national and international literature on corporate governance and integrated reporting (IR) reveals that most of the studies conducted in this area are from the period after 2019. This shows that this is comparatively a new research area. A large majority of the existing studies are from countries outside India. Majority of studies have been conducted in South Africa, Europe and Malaysia. There were some global and multi-country studies also. More of such studies can be conducted by future researchers focussing on cross country comparisons. In Indian context, existing studies are primarily based on theoretical aspects. There are few empirical works, but these are mainly limited to checking integrated reporting using some disclosure index. These studies focussed on analysing disclosure of different forms of capital by companies. The existing Indian works were based on small samples and covered limited time frame. No empirical work could be found in Indian context on popular databases focussing on the impact of board attributes on IR. Hence a research gap was found in the area. More studies can be conducted in India mainly checking determinants of integrated reporting.

Majority of studies took different corporate governance variables as independent variables and measured their impact on IR. Variables like board independence, board size, board diversity, board activity, CEO duality etc. have been widely used in the studies. These were most researched board attributes. When we checked direction of relationship of these attributes with the IR, it was found that majority of studies found positive relationship between board independence, board size, board

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diversity and board activity with integrated reporting quality. There were few studies which found no significant or negative correlation of these variables with integrated reporting. Almost all the studies did not find any significant impact of CEO duality on the disclosure of integrated report. Other variables like age of board members, education of board, expertise of board, CEO compensation, existence of CSR/sustainability committee, risk committee etc. have not been explored much. Future research works can focus on checking impact of these variables on corporate integrated reporting. There were few studies which took corporate governance as mediating or control variables.

A detailed analysis of research techniques and sample showed that most of the existing studies used various regression techniques to examine the influence of board attributes on the level of IR. Only a few studies used other methods. Future researchers can focus on using other research techniques also such as Kruskal wallis H test, spearmen correlation, matched pair analysis and structural equation modelling (SEM). A large majority of the studies used companies as sample, while studies involving non-corporate organizations like banks, hotels, educational institutions etc. were negligible. Hence, a research gap was found. There is ample scope of future research in analysis of integrated reporting practices of non-corporate organizations.

CONCLUSION

Past two decades have seen a significant change in corporate reporting trends. Growing awareness about the need of incorporating sustainability into business practices in order to help an economy in meeting its sustainable development goals (SDGs) has created a paradigm shift in the information needs of the users of corporate statements. In order to fulfil the dynamic needs of the stakeholders and build their trust, the organisations need to create a change in the pattern of communicating information to the stakeholders. This gave rise to a new trend in reporting namely the integrated reporting. Integrated reporting (IR) is considered to be better way to communicate corporate information as the focus is on integrated thinking with long term perspective and dissemination of all material information in an integrated report to the concerned stakeholders. By adopting an IR framework, an organization can disclose a fair view of the affairs of the company to the relevant stakeholders so as to help them in making better decisions.

Integrated reporting, being voluntary in nature, is impacted by discretion of board of directors. The present study focused at analysing the impact of different board attributes on integrated reporting in different countries using an extensive review of literature. After, going through national and international literature, it has been found that integrated reporting is an emerging research area. The review showed that gradually companies are moving towards adopting IR. Stakeholders' pressure has led many big corporates across the world to move from traditional financial reporting to IR. The study puts forward the need for popularizing the benefits of integrated reporting in order to encourage more companies to use this new concept of reporting.

It has also been understood from the studies that adoption of integrated reporting has a direct impact on firm's share value, performance and profitability. It has also been found that board independence, size, activity and diversity play a significant role in influencing the quantity and quality of integrated reporting. In Indian scenario, this area has not been explored much. There are limited number of studies in the area in India. Most of these studies are theoretical in nature. There are few empirical studies, but these are limited to examining disclosure of various capitals by organizations. Further research can be conducted to analyse integrated reporting practices of companies in India using a wider sample and covering a longer period. Examining integrated reporting by banks and financial institutions can be another research area. In nutshell, the study found ample scope of future research in the area.

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BHARAT AFRICA: BILATERAL RELATION ENGAGEMENT IN HEALTH, TECHNOLOGY AND EDUCATION

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ABSTRACT

India and Africa indeed share a significant strategic position, serving as vital links between the East and West. This geographical advantage has positioned both regions as key players in the global supply chain and has led to increased cooperation in various fields, particularly in pursuing sustainable development goals such as promoting good health, quality education, and technological advancement. This partnership not only strengthens ties between the two regions but also enhances their collective impact on global issues. By leveraging their respective strengths and resources, India and Africa are fostering innovation and addressing challenges that affect their populations and beyond. As emerging economies, both India and Africa recognize the importance of investing in sectors that improve the well-being and prosperity of their citizens. By working together, they can achieve greater efficiencies and accelerate progress towards common objectives, ultimately contributing to a more equitable and sustainable world. The growing engagement between India and Africa reflects a broader trend of South-South cooperation, where countries in the global South collaborate to address shared challenges and pursue mutual development goals. This collaborative approach underscores the importance of solidarity and partnership in addressing complex global issues and fostering inclusive growth and development.

Key words: *India Africa relations, health, education and technology, historical relations and recent developments.*

INTRODUCTION

The historical relationship between India and Africa is one of the oldest and encompasses various spheres from social to political, and financial to cultural. Evidence of historical relations between India and Africa can be traced back to accounts in the Vedas, Bhagwat Geeta, and the Greek text "The Periplus of the Erythraean Sea," written in 60 AD. The foundation of India-Africa relations is built upon collective opposition to colonialism and racial discrimination, as well as a zeal for a new international economic order marked by inclusivity, sustainability, and democratic principles.

Moreover, among all eminent personalities, Gandhi and Mandela stand the tallest as they share similar ideologies, providing a solid foundation for India-Africa relations. Nehru also followed a similar course and declared that "though separated by the Indian Ocean from us, Africa is in a sense our next-door neighbor," and "in historical perspective, Indian interest is likely to be bound up more and more with the growth of Africa" (Biswas, 1992). Nehru always gave special attention to India-Africa relations, regarding the African liberation struggle as part of Afro-Asian resurgence, and offered support to the African masses struggling against colonial discrimination and apartheid.

In addition, Nehru highlighted South-South cooperation by unraveling the policy of non-alignment, which he considered both a policy principle and a collective movement, forming the basic structure of India’s foreign policy. Alongside figures like China's Zhou Enlai, Egypt's Gamal Abdel Nasser, Ghana's Nkrumah, Indonesia's Sukarno, and Vietnam's Ho Chi Minh, Nehru played a prominent part in organizing the inaugural Asian-African Conference in April 1955. This historic event convened representatives from 29 African and Asian nations in the city of Bandung, Indonesia, leading to the formation of the Non-Aligned Movement (NAM).

The India and Africa share a common colonial past, albeit with differing circumstances. Compared to other regions in Asia, Africa endured more extensive colonization territorially and for longer duration. Similar to other nations, Africa also underwent struggles for independence, facing them with courage. However, one of the major challenges encountered was the disruption of their cultures and the rapid spread of Christianity. Consequently, African education became more closely tied to European languages compared to other regions. India, too, faced the influence of Westernization and the erosion of cultural values, but it managed to preserve its roots firmly due to its rich ancient heritage, which served as a foundation to weather the Western storm. Indian culture acted as a barrier against the spread of Christianization as well.

In many aspects of education, linguistics, and religion, Africa was leading the race with a demonstration of a rapid pace. Westernization. However, it's ironic that despite Africa's swift embrace of Western cultural influences, it lagged in economic westernization. Economic development often accompanies Westernization, but Africa's progress was hindered by a lack of integration between indigenous cultures and Western civilization, as argued by Ali M. Muzari in his paper titled "Africa and Asia in the Post-colonial Experience: Political Allies or Economic Rivals?" . This contrasted with other nations that achieved development by blending their traditions with Western influences. In India, there was a significant debate on this matter. Gandhi argued that excessive westernization and industrialization would turn Indians into mechanical robots, while Rabindranath Tagore advocated for a synthesis of the best aspects of both cultures for progressive development.

Africa has not passively accepted the process of Westernization; instead, it has preserved its identity through its multilingual society, art, literature, and performance of traditional customs. Music and dance have been significant tools for expressing themselves and voicing their grievances. A notable figure in this regard is the South African singer Miriam Makeba, who used her songs to protest against the apartheid system’. The government eventually banned her music as it became very influential. Many uprisings in Africa have been symbolized by songs, such as the "Soweto Uprising," which was epitomized by the song "Soweto Blues".

The interconnection between India and Africa also extends to the cultural identities they share. This cultural exchange was significantly influenced by the substantial migration of plantation workers during colonial times. According to a British online Archives Article titled "From the Archives “The Indian Diaspora in British Colonial Africa," between 1829 and 1924, a total of 769,427 Indians migrated to Mauritius, South Africa, Seychelles, and East Africa'. Just as India has been celebrated as a major hub of diversity, Africa too has made concerted efforts to preserve its unique diversity.

Health

According to the UN, 46 million people in the African Continent experienced hunger in the aftermath of the COVID-19 pandemic, which is the highest share of any continent in the world. On the other hand, according to the World Food Program, one-fourth of the world's undernourished people live in India, making it home to a quarter of all undernourished people worldwide. This makes the country a key focus for tackling hunger on a global scale. Both India and Africa share a common history and are grappling with similar issues such as health problems stemming from food insecurity, climate change, and poverty.

The India and Africa have been making concerted and constant efforts to address these challenges through various initiatives and policies. India has implemented several social welfare programs targeting marginalized communities in an attempt to make the country self-reliant in many aspects. According to a report by Niti Ayog, there was an astonishing achievement as 135 million individuals managed to escape multidimensional poverty between 2016 and 2021. This positive development is reflected in a significant reduction of 9.89 percentage points in the proportion of multi-dimensionality poor individuals, decreasing from 24.85 percent in 2015-16 to 14.96 percent in 2019-21'. While India has been comparatively successful in maintaining its development trajectory, Africa's trajectory remains derailed due to historical discrimination as well as multiple post-colonial issues such as civil wars, military coups, rigged elections, and unequal exchange of globalization. Africa faced a further serious blow with the opening of the disease Pandora's box, leading to the continent remaining a hotspot of origin for lethal diseases like HIV and Ebola.

However, the India-Africa relations in the health domain date back to colonial times when Indian doctors were sent for special healthcare missions to the east coast of Africa, particularly Kenya. This effort reached new heights after colonialism as the Indian government extended credit to Africa's health sector as well as the Information Communication Technology sector.

A major test for the India-Africa relationship came in 2001 when South Africa was accused of sourcing cheap forms of antiretroviral (ARV) drugs. During this critical juncture, India stood tall behind Africa by volunteering to sell Cipla-manufactured drugs for less than one dollar a day in Africa'. The India and Africa have joined forces in various aspects of the healthcare sector, including the establishment of the India-Africa Health Sciences Collaborative Platform (IAHSP). This platform, housed within the Indian Council of Medical Research (ICMR), provides a structured framework for collaborative endeavors in biomedical research, drug development, and capacity building. It underscores the dedication to tackling shared health issues through innovative and enduring solutions.

The collaboration between India and African countries has been strengthened with the signing of a Memorandum of Understanding between the Indian Council of Medical Research (ICMR) and the African Union (AU). The two organizations are working together to conduct common research, find sustainable solutions in the health domain, and provide training to doctors and health practitioners'.

During the third India-Africa Forum Summit held in New Delhi in 2015, attended by 41 heads of state and government as well as officials from 54 African countries, Prime Minister Narendra Modi announced a significant increase in financial assistance. India pledged to provide concessional credit worth $10 billion over the next five years and increased grant assistance totaling $600 million. This included the establishment of a $100 million India-Africa Development Fund and a $10 million India-Africa Health Fund. The proposal for this funding, which aims to enhance the health and capabilities of African populations, was conceptualized as the 'Madiba-Mahatma Initiative,' honoring the legacies of Mahatma Gandhi and Nelson Mandela'.

In 2016, PM Modi visited Mozambique, Kenya, Tanzania, and South Africa with the aim to enhance the export of medicines and create pharmaceutical plants. During the Covid-19 pandemic, India played a key role through vaccine diplomacy and provided enabled faster inoculation in Africa'. The Ministry of External Affairs confirmed that India supplied made-in-India Covid Vaccines to 42 African countries. According to a Times of India report, India exported approximately 1.6 crore doses of Covid – Vaccine to its immediate neighbors, comprising Africa and South America.

Energy Technology

Energy has always played a critical role in diplomacy and conflicts, with events like the Iraq War, Gulf War, and more recently, the conflict between Ukraine and Russia, significantly impacting dynamics of global supply chain. These conflicts directly or indirectly affect the energy economies of countries, including India. India, energy demand is primarily driven by coal and oil, shaping the country's economy and policies, particularly India's relationship with Africa. According to the OEC, India imports 8.68% of its oil from Nigeria and 1.43% from Egypt. In return, India exports total of $38.8Mcrude oil, with South Africa being a major destination'. Collaboration between India and African nations in the energy sector is evident through various initiatives, such as oil ventures in Nigeria by India's ONGC Videsh Limited and Mittal Energy, and the doubling of oil imports from Nigeria by Indian Oil Corporation and Hindustan Petroleum. Nigeria alone accounts for 12% of India's oil imports from Africa, while the remaining 3% comes from Angola, Algeria, Egypt, and Equatorial Guinea collectively. Indian state-run companies have invested approximately $8 billion in African oil ventures.

Renewable Energy

India's significant contribution to renewable energy is exemplified by the International Solar Alliance (ISA), with 33 African countries among its members. India's interest in partnering with African

nations stems from their equatorial geographic location, presenting ample solar energy potential. In 2020, India's National Thermal Power Corporation (NTPC) secured a Project Management Consultancy Contract to develop a 500 MW solar park in Mali and Togo, marking India's initial steps in bolstering Africa's solar infrastructure. NTPC is exploring similar opportunities in other ISA member nations across Africa, recognizing the critical need for intervention given the low electricity access in Sub-Saharan Africa and limited generation capacity. Leveraging the ISA, India aims to optimize Africa's solar resources, solidifying its position in the renewable energy sector'.
The cooperation on energy sector between Africa and India has been discussed on the various Forum and visits by Indian Prime minister and officials as India is looking for new strategic partner in this sector. This will take the south south cooperation to another height and will make the region energy efficient.

Digital Revolution

In the era of globalization, both India and Africa face challenges related to the digital divide, illiteracy, and infrastructure. According to IMF, internet usage remains relatively low, with only 28% of Africans, and according to ITU's World Telecommunication/ICT Indicators Database,43% of Indians accessing the internet'. Countries like Morocco, Seychelles, Egypt, Kenya, and Tanzania have relatively better internet penetration, while others like Nigeria, South Africa, Mali, Mozambique, the Democratic Republic of Congo, Niger, and Chad lag'.

Amidst the crisis India has made significant strides in digital empowerment through initiatives like Smart Cities, UPI, Aadhar, and Co-Win, bolstered by policies like Digital India. Prime Minister Modi's vision of a $5 trillion economy and schemes like "Viksit Bharat @2047" and "Self-reliant India" further propel the digital revolution. India's success serves as a model for the Global South, with Africa emulating initiatives like the Ghana card inspired by India's Aadhar card. India is actively contributing to Africa's digital revolution by establishing the Ghana India-Kofi Annan Centre of Excellence in Information and Communication Technology and committing $2 million to African digital financial inclusion, reflecting its commitment to South-South cooperation'. Indian government is also under conversations for expansion of UPI service in countries like Mozambique, Kenya and Namibia'.

Space Exploration Technology

India's recent achievements in space exploration, such as the successful launch of Chandrayaan 3 and becoming the first country to land on the south pole of the moon, have positioned it as a leader in the Global South. Collaboration between Indian and South African scientists in developing the world's largest telescope holds promise for space exploration endeavors. At the 15th BRICS summit in Johannesburg, Prime Minister Narendra Modi emphasized the establishment of a BRICS Space Exploration Consortium, underscoring India's commitment to space exploration and collaboration with African nations.

Education

"Education is the most powerful Weapon which can use to change the World."

-Nelson Mandela

The above lines of Nelson Mandela hold immense relevance for post-colonial societies like India and Africa as both the nations are blessed with demographic dividend but suffering from limited resources. Innovation in the field of education can act as fuel to transform these nations into the exclusive hub of developed economy. Thus, both nations are engaging on multiple levels in the domain of education to unlock its unrealized human capital.

Indo Africa educational ties dates back to Nehrus time when he expressed his grave concern about education in Africa and said "the whole purpose of our scholarships to African students to come to India must take some positive measures to meet the situation" Nehrus effort has materialized during the third India Africa forum Submit (IAFS-3) also India pledged 50000 scholarships for African students to pursue their studies in India'.

India Launched technical and economic cooperation (ITEC) in 1964 to impart world class technical education to African Youth. ITEC is not a rigid curriculum rather customized with changing dynamics of world demand. In response to the evolving global landscape, the ITEC program and its delivery methods have adapted. For instance, India introduced the prototype e-ITEC course for African countries in 2019. The e-ITEC program saw a surge in popularity during the COVID-induced lockdown and continues to maintain its high level of appeal. Over time, the ITEC program has introduced various innovative studies covering topics such as big data analytics, urban infrastructure management, WTO-related subjects, and solar technology'.

Presently, approximately 98 Indian institutions offer training courses encompassing areas like agriculture, food and fertilizers, engineering and technology, as well as environment and climate change. Alongside civilian training initiatives, ITEC oversees defense training programs, study tours, disaster relief aid, the dispatch of Indian experts abroad, and project-based collaboration. Africa stands out as a significant recipient of the program, with nearly half of the ITEC slots designated for countries in the region'.

APJ Abdul Kalam during his inaugural speech in 2004 in Johannesburg requested African Union Member to connect to Indian Institution through optical Fiber networks and due to these efforts the Pan African E network (PANEP) project was formally launched in 2009 to develop tele- medicine and tele education throughout the continent. Later on during pandemic in 2019 it was transformed to e-vidya Bharti and E-AArogya Bharti' which function under the aegis of IGNOU benefiting the African population at most.

India and Africa also have partnership in teachers training program for the holistic and inclusive education for children's of both the country. In the student exchange program India rank among top 5 destinations for African Student for higher education'. In 2018, the Ministry of Human Resource and Development in India introduced the 'Study in India' campaign aimed at enticing students from neighboring and African nations. Under this initiative, international students have access to a selection of 1,500 courses spanning undergraduate, graduate, and Ph.D. levels, offered by both public and private institutions across India. Additionally, deserving students may qualify for fee waivers of up to 100 percent'.

The most recent development in the Indo Africa education relationship manifested itself with the setup of The National Forensic Sciences (NFSU) in Jinja (Uganda) and Indian Institute Technology Madras campus in Zanzibar in Tanzania which is an ambitious initiative by NEP 2020. Such developments are taking the India Africa educational ties to the new zenith.

Another important dimension between India Africa ties is Capacity Building. In the past two decades over 37000 African Government civil servant has received training in India in various educational and training institution'. India has also setup 10 CEIT (center for excellence in IT) which have together trained over 57000 it graduates and post graduates.

India's Higher Education Gross Enrollment Ratio (GER) for the year 2020-21 showcases promising trends, indicating significant strides in the education sector. The data, sourced from reputable sources such as the Unified District Information System for Education (UDISE+) and the All-India Survey on Higher Education (AISHE), underscores the nation's commitment to fostering inclusive and accessible education for all.

With a GER of 27.3%, India demonstrates a noteworthy level of enrollment among eligible students within the specified age group. Notably, both boys and girls exhibit commendable participation rates, with girls slightly outpacing boys with a GER of 27.9% compared to 26.7% for boys. This parity in enrollment reflects the country's efforts in promoting gender equality and ensuring equitable access to educational opportunities.

Furthermore, the total GER of 27.3% signifies a considerable proportion of the population engaging in higher education pursuits. This indicates a growing recognition among Indian youth of the importance of higher education in personal and professional development. (See fig 1 p.15)

The Gross Enrollment Ratio (GER) data for the academic year 2021-22, sourced from the Unified District Information System for Education (UDISE+) and the All-India Survey on Higher Education (AISHE) 2020-21, showcases India's commendable performance in education across various levels without delving into specific issue. As per the data at Elementary School Level, the GER for girls and boys at the elementary school level stands at 100.1% and 99.3% respectively, with a total GER of

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100.1%. These figures indicate that, on average, more than 100% of eligible children are enrolled in elementary schools, showcasing India's commitment to universal primary education.

According to data at the secondary school level, both girls and boys demonstrate high levels of enrollment, with GERs of 79.4% and 79.7% respectively. The total GER for secondary education is 79.6%. This signifies a significant proportion of students transitioning from primary to secondary education, highlighting the accessibility and inclusivity of India's educational system.

In addition, the GER for senior secondary school education continues to be robust, with girls and boys displaying enrollment rates of 58.2% and 57% respectively, resulting in a total GER of 57.6%. These figures indicate that a substantial portion of students are pursuing education beyond the secondary level, laying a strong foundation for higher education and skill development.

Hence, the consistency in GERs across different education levels reflects India's efforts to provide continuous and progressive educational opportunities for its youth. The incremental decline in GERs from elementary to senior secondary levels is a natural progression, yet the figures remain impressive, indicating widespread access to education across the board. (See Fig 2, p.16).

Moreover, the data provided by the United Nations regarding Africa's progress towards achieving universal primary education from 2010 to 2015 reflects significant efforts and progress in the region's educational development.Net Enrolment Ratio in Primary Education 79.5% , this figure indicates that nearly 80% of children of primary school age are enrolled in school. Achieving a high net enrolment ratio demonstrates Africa's commitment to increasing access to primary education, a fundamental aspect of achieving universal primary education.

The proportion of Pupils Starting Grade 1 Who Reach the Last Grade of Primary (56%): While this proportion is lower compared to the net enrolment ratio, it signifies efforts to improve educational retention rates. It suggests that more than half of the students who start primary school progress through all grades and complete their primary education, albeit with room for improvement.

Literacy Rate of 15-24 Years Old, Women, and Men (78.4%): The literacy rate among 15-24 years old, both women and men, stands at 78.4%. This indicates significant progress in providing basic literacy skills to the youth population, which is crucial for their personal development and economic empowerment. Overall, the data reflects Africa's concerted efforts towards achieving universal primary education during the specified period. Despite facing various challenges such as inadequate infrastructure, socio-economic disparities, and limited resources, African countries have made considerable strides in expanding access to education, improving retention rates, and enhancing literacy skills among youth. (See Fig 3 P.16)

India, having already achieved universal primary education and recognizing the importance of education as a catalyst for development, is committed to supporting Africa in its efforts to attain similar goals. Through various initiatives and partnerships, India extends its resources, expertise, and support to

African countries to enhance educational outcomes and mitigate the challenges they face. India's assistance to Africa in achieving universal education goals in the form of Capacity Building, Scholarship Exchange, Educational Aid, and Technology Advancement in Africa. By collaborating with African governments, international organizations, and development partners, India contributes to collective efforts aimed at addressing the educational crisis in Africa. Through these collaborative endeavors, India reaffirms its commitment to advancing education as a fundamental human right and a key driver of socio-economic development and empowerment, not only in Africa but across the globe.

CHALLENGES AND PROBLEMS IN THE INDIAN –AFRICAN RELATIONSHIP

India's relationship with Africa faces a significant challenge due to China's growing influence on the continent. In recent years, the partnership between Africa and China has gained immense importance, especially in the context of global politics and international relations. With Africa's population of 1.34 billion and China's 1.39 billion, their collaboration holds substantial global significance. To fully comprehend the involvement of external powers in Africa, such as India, it is essential to consider China’s increasing presence’.

Historically, during the Cold War and in the years following, China, India, and Africa were united as part of the "global South." They worked together in international groups like the G77 to address developmental issues in relation to wealthier nations. However, in the 21st century, the nature of China and India’s engagement with Africa has become more competitive. China has established a significant presence in Africa, particularly in the economic domain. Meanwhile, India, although not explicitly framing its engagement as competitive, highlights that its relationship with Africa is driven by different motivations, methods, and outcomes’.

According to George Yu, in 1968, remarked that understanding China’s involvement in Africa is challenging due to its significant but complex and varied role across the continent. In the last two decades, China’s growing footprint in Africa has prompted traditional global powers, such as the European Union, the United States, and Japan, to reassess their strategies. Additionally, China’s involvement has inspired other emerging powers, including India, to enhance their efforts to collaborate with Africa’.

The term "Chinafrica" has emerged to describe the study of political, economic, and social interactions between China and Africa. However, these relationships also reflect broader trends in global dynamics beyond just the two regions.

In addition, there are several challenges and opportunities that India and Africa need to consider to further strengthen their relationship and explore new areas of cooperation through South-South Cooperation. These challenges mostly revolve around trade, investment, and economic collaboration:

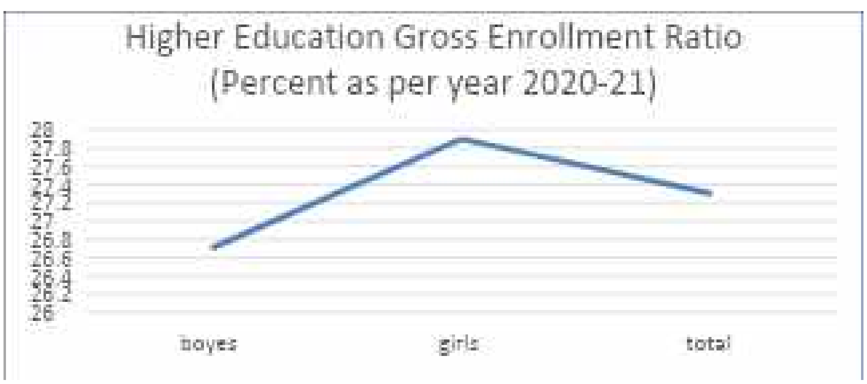
- **Access to Finance:** One of the key difficulties for businesses in both India and Africa is the lack of access to finance. Small and medium enterprises in particular struggle to secure funding, which hinders their ability to expand into each other's markets.
- **Limited Market Access:** Businesses in both regions face restricted access to each other's markets, preventing them from fully benefiting from the potential opportunities that exist.
- **Shortage of Skilled Workers:** Both India and Africa face a shortage of skilled labor, making it difficult for businesses to maximize the available opportunities in their respective markets.
- **Cultural Differences:** Differences in cultural practices can create challenges for businesses trying to establish strong partnerships between the two regions. These differences can complicate communication and business operations.

CONCLUSION

The relationship between India and Africa is characterized by vibrancy and mutualism, rooted in their shared struggles and visions. Both political entities are actively engaging in South-South cooperation, striving to usher in a new era marked by transparency and democratization.

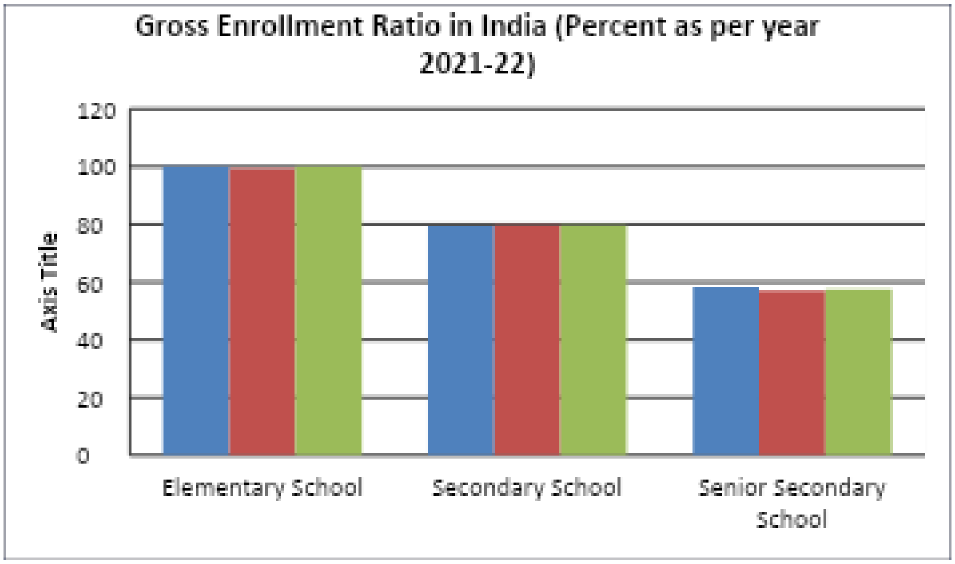
The year 2023 stood out as a significant milestone in India-Africa relations, as India astutely utilized its G20 presidency to secure permanent membership in the African Union. This move brought the African continent into the mainstream, bolstering their diplomatic and bargaining power on the international stage. The expanding dimensions of the India-Africa relationship are contributing to the prosperity of the global South. Together, they are endeavoring to forge a new era of health, technology, and education development, towards a safer and more sustainable world.

Figure 1



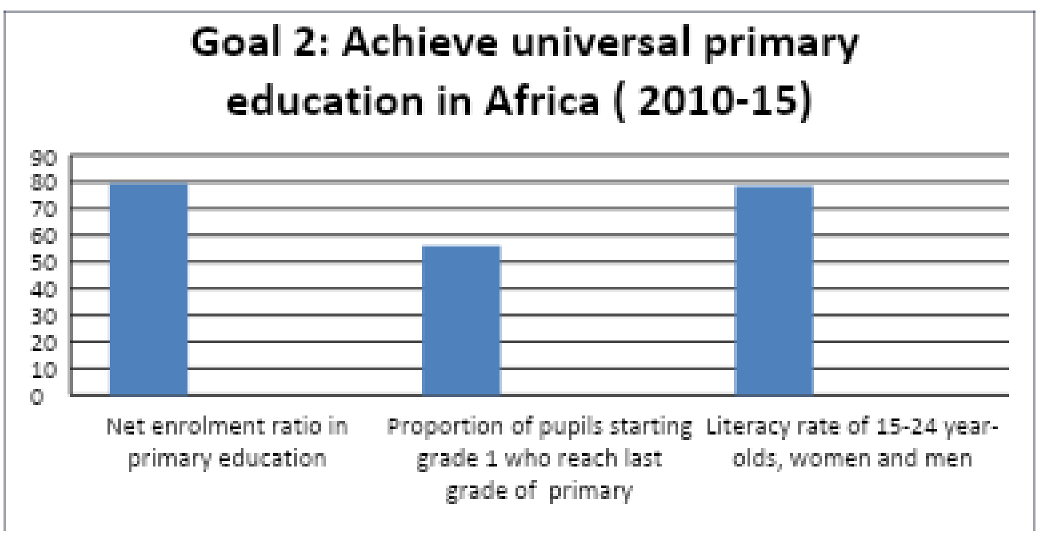
Source: Higher education, Unified District Information System for education (UDISE)+ (2021-22), Department of School education and literacy and all India Survey on Higher Education) (AISHE) 2020-21.

Figure 2



Source: Higher education, Unified District Information System for education (UDISE)+ (2021-22), Department of School education and literacy and all India Survey on Higher Education) (AISHE) 2020-21 African Development Bank.

Figure 3



Source: Humanitarian Data Exchange, United Nations of Economic Commission for Africa, https://data.humdata.org/dataset/net-enrolment-ratio-in-primary-education.

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DO THE AUDIT COMMITTEE CHARACTERISTICS BEGET CAPITAL STRUCTURE? EVIDENCE FROM LISTED PUBLIC SECTOR ENTERPRISES OF INDIA

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ABSTRACT

Determination of capital structure is a financing decision of strategic importance for managers. Capital structure pertains to the combination of debt and equity used to finance a firm's assets. The decision on capital structure influences its operational capabilities, and companies worldwide have been grappling with the challenge of finding an optimal capital structure that ensures decrease in cost of capital and increase in shareholder value, a puzzle that both practitioners and academics have been working to solve. This paper investigates the impact of audit committee characteristics on capital structure of listed public sector enterprises during the period of ten years from 2012-13 to 2021-22. Financial data has been collected from Prowess database and committee characteristics data from annual report of respective companies. Using regression analysis, it found from the result that there was significant relation of presence of audit committee, its size and meeting on capital structure of the companies.

Keyword: Audit committee size, audit committee meeting, capital structure

INTRODUCTION

Corporate governance refers to the mechanisms utilized by financiers or stakeholders of a company to guarantee that they will obtain a return on their financial investment (Sheikh, 2019). The progression of corporate governance systems can be attributed to the emergence of contemporary corporations, particularly joint stock companies, which introduced a distinct group of professionals separate from the owners. These professionals, known as managers, were granted authority to oversee the daily operations of the companies. The separation of ownership from management resulted in the removal of the oversight and control previously exercised by owners over management. Additionally, managers gained increased authority and were positioned in a way that allowed them to prioritize their personal interests over those of the owners, primarily because of their reduced accountability. As a result, advanced nations like the United States, the United Kingdom, Australia, Italy, Switzerland, and numerous other economies experienced a wave of corporate scandals during the late 1980s and early 1990s (Subramanian, 2016). In response, governmental agencies and international organizations have established guidelines to safeguard the rights of shareholders. An economy can achieve sustainable development in its corporate sector and attract increased foreign investment when it embraces effective corporate governance practices. Adhering to corporate governance regulations enables organizations to become competitive on a global scale. It also aids in the creation and preservation of an organizational culture that encourages managers to make decisions that improve shareholder wealth, subsequently boosting the organization's performance and overall value.

The choice of a firm's capital structure represents a strategically significant financial decision for managers. Capital structure pertains to the mix of debt and equity used to finance the assets of the firm. The decision about capital structure has an impact on the operational performance of a company, and corporations worldwide, along with academic experts, have been grappling with the challenge of finding an optimal capital structure that minimizes the cost of capital and maximizes shareholder wealth. Modigliani-Miller's theory asserts that any conceivable combination of debt and equity is

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equally valid (Sheikh, 2019). In simpler terms, the value of a firm is not affected by alterations in its capital structure; instead, it is determined by the income generated by its assets and its free cash flow (Modigliani & Miller, 1958). Despite the abundance of research dedicated to the theory of capital structure, scholars have not arrived at a unanimous agreement regarding definitive proof for the optimal blend of debt and equity. However, a significant body of evidence has demonstrated the impact of the debt-to-asset ratio on a company's performance and its overall value. Scholars have put forth various theories offering different viewpoints on the factors that can drive the decision regarding capital structure, such as agency theory, pecking order theory, and trade-off theory. Academics have presented a range of theories that provide diverse perspectives on the factors influencing the choice of capital structure, including agency theory, pecking order theory, and trade-off theory. According to agency theory, debt serves as a mechanism for imposing discipline, as lenders oversee the actions of managers (Ganguli, 2013). Fulfilling obligations to debt holders and complying with debt agreements helps to reduce agency problems (Rani, Yadav, & Tripathy, 2020). The pecking order theory suggests that firms give precedence to internal funding over external sources. If internal financing proves insufficient, companies then choose debt as their preferred option and resort to issuing equity only as a last resort. The trade-off theory proposes that a company should increase its debt levels up to a point where there is an equilibrium between the advantages of the interest tax shield and the potential costs of financial distress (Jensen & Meckling, 1976). Additionally, it suggests that in the absence of taxes, employing debt financing can enhance the firm's value by reducing overall agency costs.

This research study combines insights from agency theory, pecking order theory, and trade-off theory to examine how audit committee characteristics impact capital structure. This research study contributes theoretically by combining agency, pecking order theory, and trade-off theory, offering support for their perspectives on the boards and board-level committees of Public-sector companies. It also adds to the literature by emphasizing the importance of presence of risk management committee and number of committees as effective monitors and critical resources. This study made an attempt to fill a gap in the existing literature by presenting the evidence related to audit committee attributes on long, short and total debt position of Indian public-sector companies.

LITERATURE REVIEW

Board committees are established to aid the board in fulfilling its functions, particularly when the board faces increased duties and pressures. Furthermore, these committees enhance the credibility and accountability of an organization by allowing directors to concentrate on specific areas of responsibility, thereby increasing their engagement in board and committee activities. Previous research has shown that effective governance is achieved by delegating responsibilities from the board to these committees. For instance, the audit committee is empowered to select external auditors, oversee internal audit functions, and safeguard the auditors' independence. On the other hand, the risk management committee advises the board on managing current risk exposure and devising strategies for future risks. It also assesses the extent of risk the firm faces while considering the objective of maximizing returns. Özer & Merter (2023) investigated the influence of audit committee attributes on capital structure decisions using a sample of 1638 firm year observations of listed companies of Turkey from 2009-2019 and found that lower financial leverage is associated with presence of financial expertise on audit committee and longer tenure of audit committee members. Dang & Nguyen (2022) examined the impact of audit committee characteristics on tax avoidance using a sample of listed companies of Vietnam from 2010-19. It identified that audit committee size has positive relation with tax avoidance. Also, proportions of women directors, presence of financial expertise on the audit committee compel tax avoidance behaviour. Singhania, Singh, & Aggrawal (2024) concluded that gender diversity has favourable effect on market based performance measures but insignificant effect on accounting based measures. Al-Musali et al. (2019) examined the impact of ownership structure on audit committee effective using the sample 119 companies of GCC nations. It found from the study that family shareholding, government shareholding, institutional shareholding and board independence have positive impact on audit committee effectiveness. Rahman & Ali (2006) investigated the relation of board directors, audit committee and concentrated ownership with earning management using a sample of 97 listed companies of Malaysia during the period of 2002-03 and concluded that board independence and audit committee have insignificant relation with earning management. Talpur et al. (2018) investigated the influence of audit committee characteristics on voluntary corporate governance disclosure using a sample of top 100 listed companies of Malaysia during 2012-2015 and found that level of voluntary corporate governance disclosure is influenced by the audit committee size, audit committee independence and audit committee meetings. Agyemang-Mintah & Schadewitz (2018) examined the effect on firm value of audit committee adoption by 63 financial institution of UK during the period of 12 years (2000-2011) and concluded that there is positive relation of audit committee adoption on firm value, that in case of pre crisi period, however, no relation during post-crisis period. Detthamrong, Chancharat & Vithessonthi (2017) investigated the relation of corporate governance with capital structure using a sample of 493 listed companies of Thailand from 2001-14 and concluded that there is no association of corporate governance including audit committee size with capital structure. Singhania & Panda (2024) identified that absence of executive director on audit committee has highest weight in positively influencing financial performance of companies compared to size and gender diversity. Kalita & Tiwari (2023) documented that audit committee meeting has significant negative effect on firm performance, on the other hand, audit committee strength and independence have no significant effect on firm performance. In summary, previous empirical research on the relationship between committees and capital structure has produced varying results. These inconsistencies have highlighted the need for this current empirical study.

RESEARCH METHODOLOGY

Data: Secondary data were used to achieve the objective of the present study. Data for the capital structure variables were obtained from CMIE Prowess database and committees variables from annual reports of the respective companies.

Sample: The present study began with the non-financial companies listed on BSE PSU index for a period of 10 years from 2012-13 to 2021-22.

Model: Following equation represents the model of the study:

$$LTD\ ratio_{it} = \beta_0 + \beta_1\ AC_{it} + \beta_2\ ACsize_{it} + \beta_3\ ACmeetings_{it} + \beta_4 RMC_{it} + \beta_5\ NOC_{it} + \beta_6\ Firm\ size_{it} + \beta_7\ ROA_{it} + \beta_8\ FATA_{it} + \varepsilon_{it}$$

$$STD\ ratio_{it} = \beta_0 + \beta_1\ AC_{it} + \beta_2\ ACsize_{it} + \beta_3\ ACmeetings_{it} + \beta_4 RMC_{it} + \beta_5\ NOC_{it} + \beta_6\ Firm\ size_{it} + \beta_7\ ROA_{it} + \beta_8\ FATA_{it} + \varepsilon_{it}$$

$$TD\ ratio_{it} = \beta_0 + \beta_1\ AC_{it} + \beta_2\ ACsize_{it} + \beta_3\ ACmeetings_{it} + \beta_4 RMC_{it} + \beta_5\ NOC_{it} + \beta_6\ Firm\ size_{it} + \beta_7\ ROA_{it} + \beta_8\ FATA_{it} + \varepsilon_{it}$$

Here, LTD ratio is long term debt ratio, STD ratio is short term debt ratio, TD is total debt ratio, AC is presence of audit committee, ACsize is audit committee size, ACmeeings is audit committee meetings, RMC is presence of risk management committee, NOC is number of committees, ROA is return on assets, CR is current ratio, FATA is ratio of fixed assets to total assets.

In the present study, the key predictor variables are, audit committee, audit committee size, audit committee meetings, risk management committee, number of committees and includes capital structure variables such as long-term debt ratio, short term debt ratio and total debt ratio. Apart from its committee's variables, the corporate performance is influenced by other explanatory variables and to avoid any spurious relationship between committee and corporate structure, it is customary in literature to control the effect of these explanatory variables such as return on assets, current ratio, fixed assets to total assets and firm size.

ANALYSIS AND INTERPRETATION

Table 1- Descriptive Statistics

Variable	Mean	Median	S.D.	Min	Max
LTDratio	0.168	0.147	0.138	0.00106	0.714
STDratio	0.344	0.347	0.209	0.0215	0.951
TDratio	0.511	0.537	0.205	0.0473	0.959
ACSize	3.83	4	1.07	0	9
ACMeetings	6.58	6	2.73	0	19
RMC	0.649	1	0.478	0	1
NOC	6.98	6	2.96	2	18
Fsize	9.63	9.53	1.54	6.33	12.9
ROA	6.86	5.82	9.44	-18.3	77.6
FATA	0.338	0.334	0.247	0.00053	0.901

Sources: Authors' calculation

Table 1 reported the descriptive statistics of selected variables undertaken and computed for the listed public sector undertaking. Most notably, the average total debt ratio is 51.1 per cent, reflecting the percentage of total assets financed by the firms through total liabilities. The average long-term debt ratio is 16.8 per cent, while the short-term debt ratio stands at 34.4 per cent. India being a bank-oriented economy, firms primarily depend on bank financing rather than other debt or equity instruments, due to the country's limited and underdeveloped bond and equity markets.

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Notably, firms prefer short-term debt over long-term debt. This reliance on short-term debt may be driven by its lower costs and lenders' preference for offering short-term loans on favorable terms. Typically, the long-term debt ratio is viewed as the most suitable measure of capital structure. However, both short-term and total debt ratios are also considered. The average value of audit committee size is 3.83 with maximum of 9 members present on committee. Also, average value of audit committee meetings is 6.58 with maximum of 19 meetings held of committee. 64.9 per cent companies have risk management committee and sampled companies have average 6 board committee. Average return on assets is 6.86 per cent and firm size is 9.63 per cent, as measured by natural log of total assets.

Table 2- Correlation Matrix

LTDratio	STDratio	TDratio	ACSize	RMC	ACM	NOC	Fsize	ROA	FATA	
1	-0.36	0.31	-0.10	0.08	0.32	0.21	0.57	-0.12	0.57	**LTDratio**
	1	0.78	-0.15	-0.14	-0.19	-0.04	-0.23	-0.33	-0.43	**STDratio**
		1	-0.22	-0.08	0.03	0.10	0.15	-0.42	-0.05	**Tdratio**
			1	-0.08	0.18	0.03	0.05	0.25	0.03	**ACSize**
				1	0.09	0.25	0.24	0.06	0.04	**RMC**
					1	0.28	0.50	0.13	0.31	**ACM**
						1	0.46	0.01	0.17	**NOC**
							1	-0.02	0.58	**Fsize**
								1	-0.20	**ROA**
									1	**FATA**

Sources: Authors' calculation

Correlation measures the direct relationship between the variables and table 2 depicted the relationship among the selected variables. Long term debt ratio has inverse relationship with audit committee size and ROA, however, positive relation with audit committee meetings, risk management committee, number of committees, firm size and ratio of fixed assets to total assets. Similarly, short term debt ratio has inverse relationship with all variables. Total debt ratio has positive relation with audit committee meetings, number of committees and firm size. While, negative relation with audit committee size, risk management committee, ROA and ratio of fixed assets to total assets. When the correlation value exceeds 0.90, a strong correlation between variables can result in multicollinearity issues. As per table, there is no multicollinearity problem in the present study.

Table 3- Regression Analysis

	STD ratio		**LTD ratio**		**TD ratio**	
	Coefficient	***p-value***	***Coefficient***	***p-value***	***Coefficient***	***p-value***
const	−0.339987	0.0507*	−0.143169	0.0011***	−0.416423	0.0182**
ACSize	−0.00651891	0.0665*	−0.0174138	0.001***	−0.0144710	<0.0001***
RMC	−0.00303541	0.7636	−0.00715133	0.5443	−0.00339777	0.7394

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ACM	−0.000245476	0.8788	0.00350534	0.1316	0.000455146	0.78
NOC	−0.000677758	0.7392	−0.00110610	0.5949	−0.00393195	0.057*
Fsize	0.10091	<0.0001***	0.0314815	<0.0001***	0.120024	<0.0001***
ROA	−0.00345332	<0.0001***	−0.000147397	0.8182	−0.00523319	<0.0001***
FATA	−0.387121	<0.0001***	0.197177	<0.0001***	−0.0589069	0.3286
dt_2	−0.000731215	0.956			−0.00990663	0.4605
dt_3	−0.0236488	0.0985*			−0.0334970	0.021**
dt_4	−0.0392278	0.007***			−0.0554863	0.0002***
dt_5	−0.0371504	0.0121**			−0.0639557	<0.0001***
dt_6	−0.0405267	0.0081***			−0.0597876	0.0001***
dt_7	−0.0419383	0.0097***			−0.0552643	0.0008***
dt_8	−0.0557410	0.001***			−0.0631818	0.0002***
dt_9	−0.0667854	0.0001***			−0.0705004	<0.0001***
dt_10	−0.0607307	0.0007***			−0.0663439	0.0003***
	Adjusted R-square	0.418692		0.423629		0.418692
p-value	F-statistics	1.50E-165		4.96E-43		1.50E-165
	Durbin-Watson	0.896988		0.261744		0.705744

Sources: Authors' calculation

Regression analysis is used to examine the relationship between committee variables and capital structure. Pooled and fixed effect regression results are presented in table 3. The findings from the regression analysis denote that the explanatory variables explain the total debt, long-term and short-term ratio determination of the firm at 41 per cent, 41 per cent and 42 percent, respectively. F-statistics provide evidence of validity of the estimated model. Audit committee size is negatively but significantly correlated with short term, long term and total debt ratio. Audit committee meeting is negatively related with short term debt and positively related with long term debt and total debt but insignificantly. Presence of risk management committee is negatively and insignificant related with all capital structure variables. Number of board committees has negative relation with short term and long-term debt ratio but significant with total debt ratio. Firm size has shown consistent results and is significantly related with all measures of capital structure. Profitability is negatively correlated with long term debt but significantly with short term and total debt ratio. Ratio of fixed to total debt is negatively correlated with short term debt and total debt ratio but positively and significantly with long term debt. In brief, results indicates that committees' variables significantly affect the capital structure decisions.

CONCLUSION

This study examines the relationship between committees and different measures of capital structure such as total debt ratio, long term debt ratio and short-term debt ratio using a sample of top 39 BSE listed public sector undertaking for a period of ten years (2012-13 to 2021-22). Committees' variable used for this study include audit committee size, audit committee meetings, risk management committee and number of committees. The empirical results show that audit committee size has significant negative relation with total debt ratio, long term debt ratio and short-term debt ratio. However, presence of risk management committee, audit committee meetings have no significant relation. On the other hand, number of committees has significant relation with total debt ratio.

Our findings make key contributions by exploring the link between audit committee size, meetings, and capital structure decisions. The study highlights the critical role of audit committees in shaping capital structure in developing countries, where higher capital costs make these decisions crucial. In regions with weaker governance, audit committees help align decisions with company and shareholder interests. Lastly, the study offers insights for policymakers, suggesting that audit committees tend to reduce leverage, supporting the appropriate composition and meetings of its members.

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HELL REVISITED: A COMPARATIVE EXPLORATION OF JOYCE AND DANTE

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ABSTRACT

This paper provides an in-depth comparative analysis of Dante's *Divine Comedy* and Joyce's *A Portrait of the Artist as a Young Man* with a focus on their representations of Hell. The study explores the cultural, historical, and philosophical contexts that shape each author's vision of Hell, addressing themes such as sin, suffering, guilt, and redemption. Dante's medieval theological depiction of Hell as a structured moral landscape contrasts with Joyce's modernist portrayal of Hell as an internal psychological struggle within the protagonist. The paper highlights how both authors use Hell as a reflection of societal values and a medium for exploring the human condition, underscoring the enduring significance of these literary masterpieces in understanding the complex interplay between personal identity, societal expectations, and spiritual enlightenment. The analysis sheds light on the evolution of literary techniques and thematic exploration, demonstrating the lasting influence of Dante's and Joyce's works on literature and cultural thought.

Keywords- *Hell, Dante, Joyce, Visions, Damnation.*

INTRODUCTION

The concept of an afterlife marked by suffering and retribution has been a persistent theme in human thought. This notion, often conceptualized because of moral transgression, has been explored in diverse cultural and historical contexts. Here's an overview of these concepts:

i. **Ancient Egypt: Duat and the Field of Reeds-** In Egyptian mythology, the afterlife begins with a journey through Duat, the underworld, where the soul undergoes trials and judgment. The heart is weighed against the feather of Ma'at (truth) in the Hall of Judgment. If it balances, the soul enters the eternal paradise of the Field of Reeds. If it fails, the soul is devoured by the monstrous goddess Ammit, experiencing a form of "second death" — permanent annihilation rather than eternal torment (Assmann,2011; Hornung,1999).
ii. **Ancient Greece: Hades and Tartarus-** Ancient Greek beliefs about the afterlife were centred on Hades, the underworld, where most souls went, regardless of moral standing. However, specific areas existed for different fates. Elysium (or the Elysian Fields) was a paradise for heroes and the virtuous. Tartarus was a deep abyss where the wicked suffered punishment, notably used to imprison the Titans and those who challenged the gods. Unlike later ideas of Hell, Tartarus was not a place of eternal damnation for all but a space for specific divine retribution (Burkert,1985; Ogden,2004).

iii. **Abrahamic Religions: Hell, and Paradise-** Early Jewish texts have limited references to Hell, often focusing on Sheol, a shadowy realm where all dead reside, devoid of punishment or reward. Later, rabbinical teachings introduced concepts like Gehenna, a place of temporary punishment for the wicked, allowing purification before entering a peaceful afterlife (Segal,2010; (Neusner, Avery-Peck, & Green, 2000; Schwartz, 2006). In Christianity, Hell is often described as a place of eternal punishment for sinners, influenced by the New Testament and writings of church fathers. It is depicted as fiery and tormenting, but interpretations vary between denominations, with some emphasizing annihilation rather than eternal suffering (Turner,1995; Four Views on Hell,1992; McGrath, 2011, Fudge,2012). Known as Jahannam, Hell in Islam has various levels of punishment based on a person's sins. However, it is believed that ultimately, God's mercy may allow for forgiveness, and some souls may eventually enter Jannat or Paradise (Newby,2002; Rahman,2009).

iv. **Hinduism: Naraka and Reincarnation-** Hinduism believes in Naraka, a temporary Hell-like realm where souls experience punishment corresponding to their karma. However, this is not eternal; after suffering, the soul is reincarnated in a new form according to its karmic balance. Unlike linear afterlife concepts, Hinduism promotes a cyclical view where liberation (moksha) from the cycle of birth and rebirth is the goal, transcending both Heaven and Hell (Encyclopedia of Hinduism, 2008).

v. **Buddhism: Naraka and Samsara-** Buddhism incorporates Naraka realms similar to Hinduism, where souls endure specific punishments based on karma. These realms are impermanent, as they are part of samsara (the cycle of rebirth), and individuals may eventually escape after their karmic debts are balanced. Buddhism places less emphasis on eternal Hell and more on escaping the cycle through enlightenment, reaching Nirvana — a state of liberation from all suffering (Keown, 2020; Gethin, 1998; Harvey, 2012).

vi. **Chinese and East Asian Beliefs- Diyu and Ancestor Veneration-** In Chinese folk beliefs and Taoism, Diyu is a Hell-like realm where souls pass through ten courts for judgment, facing punishment before reincarnation. This concept combines Buddhist and Taoist influences, where the soul is eventually reborn. Additionally, ancestor veneration plays a significant role; the afterlife involves not only the underworld but also spirits interacting with the living through rituals and remembrance, rather than isolated suffering in Hell (Wikipedia contributors,2024; Tang,2024, Asia for Educators, Columbia University, n.d.)

vii. **Indigenous Beliefs: Diverse Afterlife Realms-** Indigenous beliefs across the Americas, Africa, and Australia often feature afterlife concepts tied to natural cycles and ancestral realms rather than Hell-like punishment. The dead may join ancestors in a spiritual realm or return to nature, guiding the living. Some cultures have a "shadow land" or underworld, while others believe in a "spirit world" where the soul finds peace. For example, the Aztecs believed in Mictlan, a journey-based underworld rather than a place of torture, where the dead underwent trials to reach rest (Montenegro, 2024; The Significance of Mictlán in Day of the Dead Beliefs," n.d.).

viii. **Modern Views: Psychological and Symbolic Interpretations-** In contemporary, secular contexts, Hell is often understood symbolically, representing existential suffering, regret, and isolation. Literary and psychological interpretations, especially in existentialism and humanist thought, suggest Hell as a state of mind or the human condition itself. Modern philosophy and literature (e.g., Jean-Paul Sartre's ***No Exit***) explore Hell as relational, depicting it as the suffering we inflict upon ourselves and each other through choices, guilt, and unresolved conflict (Solomon, 2006).

Across these systems, Hell and afterlife concepts function to explain justice, reward, and punishment, providing a moral framework for actions in life. Hell is often not only a physical place but also a state of being, where suffering serves as a form of moral consequence or a pathway to understanding, purification, or enlightenment. Overall, Hell and the afterlife in human culture reflect deep ethical considerations, balancing concepts of punishment, transformation, and the possibility of redemption or liberation.

Bio of Dante

Dante Alighieri was born in Florence, Italy, around 1265, into a family of lesser nobility (Quinones,2024). Dante's family was not wealthy, they had a notable social standing, which helped Dante receive a formal education. His studies covered classical literature, philosophy, and the arts, which later influenced his poetry and writings.

Dante became politically active in Florence during a period of intense political strife between two factions, the Guelphs and the Ghibellines (Guelphs and Ghibellines, n.d.; Lockett, Lockett, & Lockett, 2023). Dante aligned with Guelphs, but they split into Black and White factions. Dante sided with the Whites, who opposed papal influence in Florentine affairs. When the Black Guelphs seized control, Dante was exiled in 1302. His exile was initially intended to be temporary, but it became a lifelong banishment, forcing him to live in various Italian cities for the rest of his life.

During his exile, Dante produced some of his most significant works. His best-known work, ***Divine Comedy***, consisted of 3 parts (Inferno or Hell, Purgatorio or Purgatory and Paradiso or Paradise). It is an allegorical journey through the realms of the afterlife and reflects Dante's religious beliefs, his views on contemporary politics, and his personal struggles. Dante's guide through the journey is the Roman poet Virgil in Inferno and Purgatorio, while his idealized love, Beatrice, leads him in Paradiso.

Beyond ***Divine Comedy***, Dante wrote other works, including ***De Vulgari Eloquentia***, a treatise on vernacular literature, and ***Convivio***, a philosophical work. His writings helped elevate the Tuscan dialect of Italian, contributing significantly to the development of the Italian language.

Dante spent his final years in Ravenna, Italy, where he continued to write and engage in intellectual discourse. He died in 1321, likely from malaria. Today, he is celebrated as one of the founding figures of Italian literature, with ***Divine Comedy*** remaining a central work in Western literary canon (Montano, n.d.).

Bio of Joyce

James Joyce, born in 1882 and died in 1941, was a modernist writer from Ireland, considered one of the most important authors of the 20th century. Joyce was born in Dublin and was the oldest of ten siblings in a middle-class Catholic household. He showed early aptitude in literature and music, later pursuing further studies at University College Dublin (James Joyce – Modernism Lab, n.d.).

Joyce's early works include the short story collection ***Dubliners*** (1914), which paints a vivid portrait of life in Dublin, focusing on themes of paralysis and the mundane aspects of everyday existence (Prem, 2021). His first major novel, ***A Portrait of the Artist as a Young Man*** (1916), is a semi-autobiographical account of a young man's struggle for identity and artistic expression in the confines of Irish society.

His groundbreaking work, Ulysses (1922), redefined the novel form through its stream-of-consciousness technique and intricate narrative structure. The book parallels Homer's Odyssey in a single day (June 16, 1904) in Dublin and explores the inner thoughts and experiences of its characters, particularly Leopold Bloom, Stephen Dedalus, and Molly Bloom. Ulysses faced initial censorship but eventually gained recognition as a masterpiece.

Joyce's later work, ***Finnegans Wake*** (1939), is known for its complex language and experimental style, pushing the boundaries of literary expression (Miller, 1988). It defies conventional narrative and structure, presenting a dreamlike tapestry of human experience.

Throughout his lifetime, Joyce resided in different European cities such as Trieste, Zurich, and Paris, where he joined the expatriate literary circle. He faced challenges with his finances and frequently relied on help from friends and supporters. Nevertheless, he gained renown for his innovative literary methods and deep examination of human awareness.

Joyce's writing has left a lasting impression on the world of literature, shaping the work of numerous writers, scholars, and artists (Zaki, 2022). He passed away in 1941 in Zurich and was laid to rest in the Fluntern Cemetery. His works remain a legacy, encouraging readers to delve into language, identity, and the complexities of contemporary society.

VISIONS OF DAMNATION: A COMPARATIVE STUDY

The notion of Hell as a place of torment, wrath, and retribution has captivated human imagination for millennia, emerging as a powerful metaphor for moral and existential exploration. Across diverse cultural and historical contexts, Hell has frequently been envisioned because of human transgression, intended to act as a deterrent to moral failing while simultaneously providing a framework for understanding justice and redemption (Bernstein, 2018). This notion finds vivid literary expression in two seminal works—Joyce's ***A Portrait… Young Man*** and Dante Alighieri's ***Divina Commedia*** —

which, despite being separated by a consider amount of time and distinct artistic milieus, provide profound insights into the nature of Hell and its relationship to human experience. In both works, Hell functions not only as a setting for punishment but also as a vehicle for exploring the complexities of human morality, identity, and self-realization.

This study seeks to illuminate the conceptual, figurative, and allegorical components buried in the two key works described above by conducting a comparative examination of their depictions of Hell. In doing so, it identifies shared elements and highlights the unique artistic choices made by Joyce and Dante, thereby enriching our knowledge of Christian Hell as a timeless and multifaceted artistic concept. The representations of Hell in both texts underscore the ways in which individuals grapple with societal expectations, personal guilt, and the search for enlightenment. Although one work is set within the confines of early twentieth-century Irish society, while another unfolds in the medieval Italian context, each of them confronts universal questions of moral integrity and self-identity, albeit through distinct narrative techniques and symbolic frameworks.

Dante's ***Divine Comedy***, which is composed of ***Inferno***, ***Purgatorio***, and ***Paradiso***, represents one of the most influential portrayals of Hell in Western literature. Structured as a journey through the realms of the afterlife, ***Divine Comedy*** reflects medieval beliefs concerning sin, divine justice, and the soul's fate. In ***Inferno***, Dante explores Hell as an intricate moral and physical landscape, dividing sinners into circles according to their transgressions. The journey through Hell is rich in allegory, with each circle representing a specific vice, and the punishment within each circle metaphorically suited to the sin committed. For instance, those who succumb to lust are swept endlessly in a violent storm, symbolizing the turbulent nature of unchecked passion (Egan, 1977). Dante's use of vivid and sometimes gruesome imagery underscores the theological perspective that human actions bear eternal consequences, positioning Hell as a place of divine retribution as well as moral and philosophical inquiry.

In contrast, Joyce's novel ***A Portrait of the Artist…Man*** presents Hell akin to a psychological and existential space. Stephen Dedalus, the novel's protagonist, is haunted by religious guilt and societal expectations, with Hell manifesting not as a physical realm but as an internalized fear, an oppressive force that shapes his worldview. Joyce employs stream-of-consciousness narration to immerse readers in Stephen's thoughts and emotions, revealing his growing disillusionment with the strictures of Irish Catholicism. A pivotal scene in the novel describes a sermon on Hell's horrors, which profoundly impacts Stephen, instilling in him both fear and revulsion. Through Stephen's perspective, Joyce critiques the ways in which institutions of power exploit the fear of Hell to enforce conformity and moral obedience (Robinson, 2016). Hell, in this context, becomes less about divine punishment and more about the psychological and social constraints that impede individual freedom and artistic expression.

Though their portrayals of Hell differ in form and purpose, both Dante and Joyce use Hell as a lens through which to examine the relationship between sin, guilt, and redemption. Dante's Hell, steeped in theological doctrine, emphasizes a divine justice that categorizes and punishes sinners according to the moral gravity of their actions. In contrast, Joyce's portrayal is rooted in the modernist concerns of individual consciousness, exploring how fear of eternal damnation influences Stephen's struggle to reconcile his identity as both an artist and a moral being. Each text, therefore, reflects its author's distinct cultural and philosophical context. Dante's depiction of Hell resonates with medieval Christian doctrine, positing a moral order that governs the universe, while Joyce's interpretation reflects a modernist skepticism toward institutional authority and questions traditional religious beliefs.

Ultimately, both works invite readers to engage in a deeper contemplation of Hell as a metaphor for the internal and external forces that shape human behaviour. Dante and Joyce, through their unique approaches, underscore the idea that Hell is as much a product of human fears and desires as it reflects divine or cosmic principles. By contrasting the allegorical depth of Dante's Hell with the psychological intensity of Joyce's narrative, this essay has highlighted how these works, though separated by time and tradition, converge in their portrayal of Hell as a profound exploration of human morality, selfhood, and the search for transcendence. Together, they reveal that the concept of Hell, far from being a static symbol of punishment, serves as a dynamic and enduring vehicle for literary reflection on the human condition.

FOUNDATIONS OF HELL: CONTEXTUALIZING DANTE AND JOYCE'S VISIONS

Before getting into the precise portrayals of Hell in Dante's and Joyce's key works, it is crucial to place each in its cultural and historical context. Dante Alighieri's ***Divine Comedy***, completed in the early 14th century, stands as one of the most significant works of medieval literature, richly interwoven with the beliefs and hierarchical values of medieval Catholicism. Structured as a journey through Hell, Purgatory, and Paradise, Dante's epic poem reflects the medieval Christian worldview, with Hell meticulously constructed into nine concentric circles to represent a systematic vision of sin, punishment, and divine justice. Each circle of Hell embodies a moral framework where sinners endure punishments corresponding to their earthly transgressions, creating a spatial and ethical map that communicates deep theological and philosophical insights into the nature of sin, salvation, and retribution (Egan, 1977). Not merely a literary masterpiece, ***Divine Comedy*** serves as a theological and philosophical reflection on morality, the nature of divine justice, and the fate of the human soul.

In contrast, James Joyce's ***A Portrait … Young Man***, first published in 1916, emerges from the early 20th-century intellectual landscape marked by the growing influence of modernist thought. The novel reflects an era skeptical of traditional institutions and increasingly preoccupied with the individual psyche and consciousness. In this context, Hell in Joyce's work is not an external, organized realm but a psychologically charged and abstract concept. Joyce's vision of Hell mirrors the existential disorientation and uncertainty of a world scarred by war and a society questioning established religious and moral systems (Driscoll, 2010). Through Stephen Dedalus, the protagonist, Joyce explores the personal and societal tensions surrounding religion, identity, and artistic freedom, reflecting his own disenchantment with the rigid dogmas of the Catholic Church.

The juxtaposition of these two works illuminates the evolving conception of Hell as a literary motif. Through comparing the shared themes, symbolic resonances, and allegorical dimensions within

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them, we can deepen our understanding of how Hell has served to articulate complex human concerns with morality, guilt, and redemption across cultures and time periods. Furthermore, the contrasts between Dante's theological rigor and Joyce's modernist individualism reveal how each author's unique cultural and personal contexts shaped their respective portrayals of Hell, underscoring the flexibility of this metaphorical framework.

In ***A Portrait … Young Man***, a semi-autobiographical narrative, Joyce portrays Stephen Dedalus, a young Irishman in Dublin, struggling to reconcile the constraints of Catholicism and Irish nationalism with his artistic ambitions and burgeoning individuality (Crispi, 2019). The novel tracks Stephen's journey from childhood to adolescence as he seeks to liberate himself from the traditional beliefs and societal expectations that have shaped his life. Published during the Irish Literary Revival, *Portrait* reflects the cultural and political turmoil of Ireland in the early 20th century, an era in which Irish identity, Catholic devotion, and political activism were deeply intertwined (Joyce, 2008). Through Stephen, Joyce reveals his discontent with the Church, critiquing how its doctrines impose limits on personal freedom and intellectual growth.

Joyce's modernist sensibilities are evident in his use of innovative narrative techniques to capture Stephen's psychological complexity. He employs a stream-of-consciousness style that immerses readers in Stephen's inner life, allowing them to experience his existential turmoil and gradually emerging resolve. This narrative choice aligns with the modernist rejection of traditional storytelling in favor of exploring individual consciousness and subjective experience. As Mahadin and Azmi (2019) point out, modernism is characterized by an emphasis on fragmented forms, introspective depth, and a departure from fixed moral narratives. Joyce's narrative reflects these principles, mirroring Stephen's psychological journey as he grapples with existential questions about identity, morality, and the role of art in society.

Dante Alighieri's ***Divine Comedy***, often celebrated as one of Italian literature's crowning achievements, was composed in the 14th century amid significant social, political, and religious change. As argued by Borraccini et al. (2022), ***Divine Comedy*** holds immense cultural and literary significance, reflecting the complex dynamics of medieval Christianity and the sociopolitical context of Dante's Italy. The medieval period was marked by a strict social hierarchy and the profound influence of the Church, which wielded considerable power over both personal and public life. During this era, theological conceptions of sin and virtue permeated all aspects of existence, and the promise of divine judgment provided a moral compass for individuals and society alike (Bellone et al., 2022).

Divine Comedy unfolds in three distinct sections—Inferno, Purgatorio, and Paradiso—each corresponding to a different realm of the afterlife. Structured in 100 cantos, the work employs a verse form called terza rima, composed of interlocking rhymes, which underscores the intricate order and symmetry of Dante's cosmos. *Inferno*, the first part, depicts Dante's descent into Hell under the guidance of the poet Virgil. Here, sin and its repercussions are graphically illustrated in various forms, with each circle of Hell dedicated to a particular category of vice and punishment. These punishments are crafted to reflect the symbolic nature of each sin, such as the continuous storm that torments those who succumbed to lust, representing the relentless turmoil of unchecked desire (Flores). In *Purgatorio*, Dante encounters repentant souls undergoing purgation, their suffering serving as a purification for their eventual ascent to Heaven. Finally, in *Paradiso*, Dante ascends through the celestial spheres, each one symbolizing a different virtue, culminating in a vision of divine love and unity.

As Baxter (2018) argues, *The Divine Comedy* is more than a religious allegory; it is also a deeply political and social critique. Dante reflects upon his own experiences of exile, his disillusionment with the corruption within the Church, and his vision of a harmonious, just society. In envisioning Hell, Dante not only explores the consequences of sin but also interrogates the failings of earthly authority, thereby situating *Inferno* as both a theological meditation and a call for moral reform.

The comparative analysis of Joyce's ***A Portrait … Young Man*** and Dante's ***Divine Comedy*** enhances our understanding of the literary evolution of Hell. Dante's and Joyce's respective portrayals reflect their unique perspectives on morality, freedom, and human destiny, with Hell functioning as a versatile metaphor that embodies the shifting attitudes toward sin, punishment, and redemption. While Dante's Hell is meticulously structured and deeply rooted in medieval theology, serving as a moral corrective to the society he critiques, Joyce's Hell is an internalized psychological struggle. Stephen's experiences reveal the oppressive impact of institutional power on the individual's quest for self-determination and the artist's search for authenticity.

Both Dante and Joyce use Hell as a medium to explore the relationship between guilt, personal agency, and the possibility of transcendence. Dante's *Inferno* is founded upon a hierarchical, cosmically ordered justice, wherein every sinner's fate reflects divine law and cosmic balance. By punishing sinners in accordance with their transgressions, Dante's Hell conveys a moral universe where actions bear eternal consequences, and divine justice is absolute. In contrast, Joyce's conception of Hell is neither orderly nor external; rather, it is subjective and psychological, mirroring the ambiguities and moral complexities of the modernist era. Stephen's Hell is the internal turmoil induced by a powerful sermon on damnation, revealing Joyce's skepticism toward the absolutist doctrines of the Church and his critique of how fear-based morality can distort the individual's understanding of self.

Ultimately, both works invite readers to contemplate Hell as a reflection of the human condition. While Dante's Hell represents the ultimate consequences of moral failure in a universe governed by divine order, Joyce's Hell encapsulates the anguish of an individual trapped between faith and skepticism, obedience and rebellion. The differences between these portrayals speak to the unique historical, cultural, and philosophical milieus in which these authors wrote. Dante's medieval Catholic context emphasized hierarchical justice and retributive morality, while Joyce's modernist environment was characterized by introspection, rebellion against tradition, and an exploration of the fragmented self.

2. The Fires of Identity: Stephen Dedalus's Descent into Hell

Hell, functions as a pivotal force in the emotional and intellectual journey of the protagonist, Stephen Dedalus, in *A Portrait of the Artist as a Young Man*. As Sinha (2022) observes, the experiences Stephen endures in Hell deeply impact the novel's exploration of religious guilt, personal identity, and the formidable challenges faced by an artist seeking self-realization. Stephen's perceptions of Hell manifest through a series of intense, haunting visions, which Farahmandian and Shao (2022) argue mirror his complex relationship with Catholicism and his internal battles over sin and morality. Hell in Joyce's work transcends a mere place of torment; it becomes a psychological arena in which Stephen grapples with the confines of religious dogma and the emotional toll of guilt, serving as a lens through which he interrogates his existence and budding artistic ambitions.

The characters Stephen encounters within this figurative Hell symbolize various facets of his psyche and external influences from his society. A prominent example is his vision of the bully Wells, who embodies Stephen's guilt and suppressed fears. Wells, the "pigeon house" tormentor, appears in Stephen's mind as a symbol of the relentless moral scrutiny imposed by his society and the Catholic Church (Reali, 2020). This taunting figure not only represents Stephen's fear of judgment but also reflects his internalized shame, highlighting how societal expectations infiltrate and shape his self-concept. Wells, thus, serves as a symbol of the oppressive forces constraining Stephen's freedom, reinforcing the relentless tension he feels between his individual desires and the social norms pressing upon him.

Symbolism, particularly through fire, plays an integral role in conveying the anguish and purifying nature of Stephen's experience in Hell. Fire, a recurrent symbol throughout his visions, signifies the searing pain associated with guilt and the burden of perceived sin. As Stephen descends further into his inner Hell, this symbolic use of fire intensifies, depicting both his punishment and the potential for renewal. Van Dyke (1985) suggests that this descent marks a critical juncture in Stephen's journey, as the harrowing experience allows him to confront his inner conflicts and ultimately embrace his path toward artistic freedom. By facing these fiery trials, Stephen emerges with a renewed sense of self, more attuned to his identity as an artist and increasingly resistant to the constraints imposed by religious and cultural expectations.

The intertwined themes of guilt and sin are essential in Stephen's experiences of Hell, where the boundary between punishment and introspection blurs. Gichan (2020) emphasizes that Hell becomes an outward projection of Stephen's inner turmoil, externalizing his anxiety and guilt as he contends with the conflicting demands of faith, societal standards, and his emerging personal desires. This vision of Hell underscores the agony Stephen feels as he struggles to align his actions with his conscience, depicting the psychological weight of his sin and the relentless grip of guilt that binds him. His encounters with Hell's symbolism serve as a stark reminder of the pervasive influence of religious and societal expectations, even as he seeks to understand his own moral compass.

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Beyond the torments of guilt and punishment, Stephen’s experiences in Hell prompt profound reflection on the possibilities of redemption and self-discovery. His passage through this metaphorical Hell acts as a rite of passage, pushing him to engage in deep introspection that ultimately leads to a critical epiphany. Zubair (2020) posits that this experience shapes Stephen’s conviction to reject the societal and religious restraints that have suffocated him, marking a significant turning point on his path toward self-liberation. By symbolically journeying through Hell, Stephen gains the clarity and resolve to defy the normative values that seek to suppress his individuality. Neuse (2023) further underscores this transformation, noting that Stephen’s reconciliation with his guilt and the courage to forsake societal norms allow him to finally attain a sense of personal redemption.

Thus, Hell serves as both an ordeal and a catalyst for Stephen’s growth, guiding him toward an essential realization of his unique identity and artistic potential. As he navigates his symbolic descent, Stephen becomes increasingly aware of the deep-seated effects of his cultural and religious upbringing, ultimately choosing to break free and forge his own path. Hell, in this narrative, stands as a profound metaphor for the psychological trials one endures in pursuit of self-acceptance and autonomy. By the end of his journey, Stephen has not only encountered the tormenting specters of guilt and sin but has also discovered the transformative power of self-awareness and the redemptive potential of personal authenticity. Joyce’s depiction of Hell, therefore, transcends mere punishment, offering a nuanced reflection on the universal human struggle to balance personal identity with the weight of societal expectations.

CIRCLES OF SIN: DANTE’S ALLEGORY OF JUSTICE IN HELL

Inferno guides readers through the nine circles of Hell, each of which embodies a unique sin and inflicts a corresponding punishment upon its transgressors. The journey begins with Limbo, the first circle, where the unbaptized and virtuous pagans reside. Though they have committed no moral wrongs, their exclusion from Christianity leaves them devoid of the joy found in God's presence (Ushkanova, 2020). Limbo thus embodies the limitations of human reason and the sorrow of unfulfilled potential, severed from divine grace and unity.

In the second circle, the lustful are ceaselessly swept by a violent storm, a punishment reflecting the chaotic and consuming nature of lust. This tempest is symbolic of their inability to restrain their desires, which has led them astray from enlightenment. Their punishment illustrates the way distorted love and unchecked longing can eclipse spiritual growth, mirroring the turmoil and instability of their earthly desires.

The third circle is reserved for gluttons, who are condemned to lie in a vile slush under a perpetual, chilling rain. This punishment, as Corbett (2023) observes, reflects the excessive indulgence in physical pleasures and the degradation of one’s spiritual essence resulting from self-centeredness. The slush surrounding them serves as a metaphor for the corrosive effect of gluttony, as their craving for excess corrodes their dignity and alienates them from divine virtue.

In the fourth circle, Dante encounters two opposing groups—hoarders and spendthrifts—whose eternal punishment is to clash against one another with boulders. According to Yagodina (2020), this symbolizes the misuse and corruption of wealth, as both groups are entrapped by their distorted attachment to material possessions. Hoarders cling to excess, while spendthrifts squander without restraint, with their punishment mirroring the futility of such imbalanced pursuits.

The fifth circle is marked by the river Styx, which serves as a domain for the wrathful and the sullen. Those given to wrath are locked in relentless combat on the river's surface, while the sullen lie submerged in its dark, murky depths. This dual punishment reveals the destructive consequences of anger: active violence and suppressed resentment alike. The aggression of the wrathful contrasts sharply with the passive, suffocating misery of the sullen, representing two opposing but equally consuming facets of anger that rob the soul of peace and joy.

Heretics populate the sixth circle, where they are condemned to flaming tombs. The perpetual flames signify the consequences of rejecting divine revelation, serving as a reminder of the perils of distorting or denying Christian doctrines. Encased within these fiery graves, heretics are forever marked by their disavowal of religious truths, with their punishment symbolizing the spiritual confinement resulting from such denial.

The seventh circle is divided into three sub-circles, each addressing a particular form of violence: against others, against oneself, and against God, nature, or art. The violent endure punishments that mirror their earthly sins, such as immersion in a river of boiling blood, transformation into twisted trees, and torment by harpies. These punishments, with their vivid symbolism, underscore the ruinous effects of violence in its many forms and demonstrate the irreversible harm it inflicts on others, oneself, and the divine order.

In the eighth circle, called Malebolge, ten trenches or "bolgias" await those who have engaged in fraud, a sin characterized by deception and betrayal of reason. Medugno (2020) posits that the eighth circle serves as a cautionary reflection on the perversion of intellect and the conscious manipulation of others. Here, sinners face a range of torments—from being consumed by flames to writhing in serpents' coils—all of which emphasize the destructiveness of deceit.

Finally, Cocytus, the ninth and lowest circle, is reserved for traitors, who are encased in ice, symbolizing the utter absence of love and the complete betrayal of trust. According to Gibson (2019), the traitors' frozen fate represents the emotional void and isolation that betrayal creates, with each subdivision of this circle—Caina, Antenora, Ptolomea, and Judecca—marking the different forms of betrayal, whether against family, country, guests, or benefactors. The ice further signifies the extreme contrast between the warmth of trust and the coldness of treachery, capturing the ultimate consequences of these most grievous sins.

Dante's ***Inferno***, with its carefully delineated punishments, thus serves as both a vivid journey through Hell and an enduring moral exploration. Each circle reflects the fundamental nature of sin, illustrating how earthly misdeeds resonate with spiritual consequences, and how the soul's potential is warped by the pursuit of base desires, self-centred indulgence, and betrayal. Through ***Inferno***, Dante provides a powerful allegory of the medieval Christian worldview, where divine justice meticulously assigns punishments that mirror the moral failings of the damned.

SPECIFICATIONS OF HELL IN BOTH NOVELS

Dante's ***Divine Comedy*** offers an intricate, hierarchically ordered vision of Hell, with nine circles arranged to punish various sins. The descent into Hell symbolizes increasing severity in both sin and punishment, underscoring a moral cosmos governed by divine justice. Here, punishment directly mirrors transgression—a principle deeply rooted in Catholic doctrine that illustrates the moral structure of Dante's universe. Dante's portrayal of Hell serves not just as a place of torment but as a theological landscape reflecting God's meticulous justice.

In Dante's schema, sins are categorized into three principal groups: incontinence, violence, and fraud. Each type of sin is allocated to a particular circle, its punishment representing the essence of the transgression itself. In the second circle, for instance, the lustful are forever swept up in a violent, unrelenting storm, a symbolic manifestation of their untamed desires. This punishment for lustful souls highlights the chaotic, uncontrolled nature of their earthly cravings, with the storm functioning as a metaphor for passion's destabilizing force.

One of the remarkable features of ***Divine Comedy*** is its use of symbolic retribution, or contrapasso, where punishments are tailored to each sin's character. In the seventh circle, dedicated to those who committed violence, sinners are immersed in a river of boiling blood. This boiling river serves as a physical embodiment of the violence that marked their lives, reminding them constantly of their brutal actions. The symbolism is deliberate: blood, often spilled through violence, becomes the medium of their punishment, eternally scalding and ensnaring them in a realm that mirrors their own ferocity.

Yet ***Divine Comedy*** is more than a mere depiction of Hell's terrors. The journey it charts is one of spiritual development and redemption, tracing Dante's moral and philosophical growth as he progresses from Hell through Purgatory, and ultimately to Heaven. Hell, though it details the horrors of sin, is but the first step in Dante's path toward understanding divine love and justice. As he ascends from Hell's depths, Dante gradually comes to comprehend the transformative power of grace and the redemptive potential inherent in repentance. His passage through Hell emphasizes the eternal consequences of sin, while his eventual ascent affirms the hope of forgiveness and the possibility of divine mercy.

Ultimately, Dante's Hell, while fearsome and punitive, is a carefully constructed landscape of moral education. Each sin's punishment is not simply a reflection of divine retribution but a tool for understanding the inherent consequences of moral failings. The text, through its journey from despair to salvation, underscores the significance of repentance and the grace that enables spiritual growth. In this way, ***Divine Comedy*** resonates as both a theological exploration of sin and a testament to the enduring hope for redemption.

In ***A Portrait of the Artist as a Young Man***, James Joyce reimagines Hell as an internal, subjective experience rather than a structured, hierarchical realm. Unlike Dante's meticulously organized afterlife, Hell in Joyce's narrative emerges within the protagonist Stephen Dedalus' psyche. Stephen's personal struggles, grappling with guilt, religious conflict, and identity, shape this vision, capturing Hell as a state of mind marked by inner turmoil rather than physical suffering. His torment reflects the modernist interest in individual consciousness, focusing on the complexities and burdens of the human psyche.

Stephen's experiences and inner thoughts are pivotal in constructing this psychological Hell. Raised in a strict Catholic environment, he faces intense guilt and spiritual anxiety, manifesting as a form of internal suffering. This sense of Hell intensifies as he questions his upbringing and seeks a path of intellectual and personal freedom. The conflict between the demands of his faith and his growing skepticism underscores the modernist emphasis on subjective, often fragmented experiences. Far from adhering to the clear moral framework found in Dante's ***Inferno***, Stephen's Hell is mired in ambiguity, oscillating between traditional Catholic doctrines and the intellectual openness of his time. This ambiguity highlights Stephen's alienation, as he finds himself caught in a battle between two incompatible worlds: one of faith and the other of reason.

Isolation and alienation deepen Stephen's experience of Hell, distancing him from family, peers, and even his Irish homeland. This profound estrangement aggravates his psychological turmoil, emphasizing the alienation of the individual in the modernist era. Where Dante's Hell operates as a realm governed by moral clarity and divine justice, Stephen's subjective Hell reflects the modern individual's existential struggle, characterized by doubt and loneliness. His alienation extends to his national identity, as he questions the societal and cultural expectations surrounding him, ultimately seeking to escape their constraints in pursuit of his own voice as an artist. In this way, Joyce underscores the internal and external tensions facing individuals who dare to break from convention, encapsulating the broader modernist theme of individual struggle against societal norms and expectations.

Through Stephen's psychological journey, Joyce illuminates the complex nature of modern suffering, shifting the focus from physical punishment to internal, self-inflicted anguish. His personal Hell emerges from an existential quest for meaning and self-understanding in a world increasingly skeptical of traditional beliefs. Stephen's evolving perspective illustrates the psychological burden of human experience in the modern world, where inner conflict replaces clear moral direction, and the struggle to define oneself becomes both empowering and torturous. In this respect, Joyce's depiction of Hell transcends traditional religious interpretations, offering a profound exploration of the human psyche and its capacity for self-inflicted suffering.

In ***A Portrait of the Artist as a Young Man***, Joyce's portrayal of Hell diverges sharply from Dante's, using Stephen's internal struggles to reveal the modern individual's encounter with existential dread, alienation, and psychological fragmentation. This approach emphasizes the complex, often painful journey toward self-realization in a world that no longer provides a clear moral or spiritual framework. Joyce thus invites readers to contemplate a new form of Hell, one that lies within the intricacies of the human mind and reflects the uncertainties of modern existence.

THE DIVINE AND THE PROFANE: EXPLORING HELL IN DANTE AND JOYCE

While Dante's ***Divine Comedy*** and James Joyce's ***A Portrait of the Artist as a Young Man*** approach the concept of Hell through vastly different lenses, they share core themes that offer an exploration of human suffering and redemption. In Dante's work, Hell is portrayed as a place of punishment for sins, where suffering is both a consequence of moral failings and an opportunity for the soul's eventual redemption through repentance and divine grace. By contrast, in Joyce's novel, the protagonist Stephen Dedalus endures an internal Hell born from his struggles with religious guilt, identity, and the clash between his Catholic upbringing and his intellectual skepticism. For Stephen, suffering is not punishment in the traditional sense but a painful stage in his quest for self-discovery and potential redemption as he seeks meaning outside conventional moral structures.

Symbolism serves as a powerful vehicle in both works, though employed in ways that mirror their respective interpretations of Hell. In ***Divine Comedy***, Dante's Hell employs specific, concrete punishments tailored to each sin, conveying their unique spiritual consequences. For example, the second circle, where the lustful are punished by an unceasing storm, symbolically mirrors the chaotic, uncontrolled nature of their desires. Conversely, Joyce uses abstract symbols and metaphors to depict Stephen's psychological state, highlighting the internal dimensions of his suffering. Stephen's feelings of guilt and alienation manifest through symbolic imagery that reveals his conflicted consciousness, illustrating his isolation and inner struggle against societal expectations. This approach exemplifies the modernist focus on subjective experience and the complexities of the psyche.

Both works can be interpreted as spiritual journeys, though in markedly different forms. Dante's literal journey through Hell, Purgatory, and Heaven traces a linear quest for spiritual understanding and redemption, reflecting a structured path toward divine justice and moral clarity. Each step forward represents an encounter with a sinner or virtue, underscoring the purposefulness of Dante's journey as he advances through moral revelations. By contrast, Stephen's journey is introspective, fragmented, and primarily psychological, embodying a modernist quest for personal meaning amid the uncertainty of a rapidly shifting cultural landscape. His journey leads him away from societal and religious expectations toward artistic and intellectual self-identity, an odyssey that speaks to the modernist experience of finding one's place in an evolving world.

However, notable differences in their representations of Hell underscore the shifting perspectives between medieval and modern thought. Dante's Hell is meticulously structured, reflecting a clear moral hierarchy rooted in Catholic doctrine, with every sin ordered according to its gravity and corresponding punishment. This structure upholds the principles of divine justice and provides a coherent moral order, presenting Hell as a realm governed by certainty and clarity. Joyce's Hell, in contrast, is internal, amorphous, and subjective, mirroring modernism's emphasis on individual consciousness over universal truths. Stephen's suffering lacks the moral certainty of Dante's world and is instead entangled in doubt and self-questioning, reflecting a modern, secular skepticism toward absolute moral frameworks.

Divine Comedy is deeply embedded in the spiritual and theological beliefs of Dante's time, presenting a cosmos where sin and redemption are part of an organized moral universe upheld by divine judgment. Joyce's work, on the other hand, resonates with the secular, skeptical spirit of the early 20th century, interrogating traditional religious values and examining the complexities of faith and doubt. The modern context challenges Stephen's belief system, reflecting the philosophical and existential uncertainties that characterize modernist thought.

In their shared exploration of suffering, redemption, and spiritual journeys, both Dante and Joyce provide layered, multifaceted portrayals of Hell, each deeply reflective of their cultural and philosophical contexts. ***Divine Comedy*** and ***A Portrait of the Artist as a Young Man*** together offer a profound discourse on the evolution of moral and existential perspectives, demonstrating how the concept of Hell can both transcend and transform in response to historical and cultural shifts. Through these contrasting yet intertwined explorations, Dante and Joyce capture the complexity of the human spirit's struggle with sin, guilt, and the search for redemption across centuries.

FURTHER OBSERVATION

Both Dante's ***Divine Comedy*** and Joyce's ***A Portrait of the Artist as a Young Man*** provide deep insights into the human state, exploring the essence of sin, agony, and the chance of salvation. Despite their distinct differences, both authors examine these themes through their unique cultural, historical, and personal lenses.

Both works portray Hell as a realm of retribution and torment for the souls of the accursed. Ryf (2002) notes that in both narratives, "Hell" serves as a realm of torment. O'Brien (2018) asserts that sinners endure torment as recompense for their misdeeds. Furthermore, Joyce and Dante conceive of Hell as a realm divided into distinct levels or circles, each reflecting the gravity of sins committed (Ryan, 2019). Sinners are punished in alignment with the gravity of their offenses, creating a moral structure in both texts.

However, significant differences mark their depictions of Hell. In ***Divine Comedy***, written in the fourteenth century, is steeped in Christian theology and medieval beliefs, reflecting a hierarchical worldview with a clear moral order. Toth (2020) suggests that Dante's work incorporates elements of Christian morality, illustrating a structured punishment system aligned with the severity of sins. In contrast, Joyce's shift toward a modernist viewpoint results in a more subjective and introspective vision of Hell, emphasizing psychological and emotional struggles over objective moral judgments.

Dante portrays a vision of Hell where no spirit is damned for eternity unless they obstinately refuse to recognize their sinfulness and accept God's grace. Those who acknowledge their transgressions can transform into pilgrims on a journey toward purification (Slade, 1976). In stark contrast, Joyce presents Hell as a place from which no one can escape. He emphasizes that scriptural interpretations of Hell as a raging fire on the Day of Judgment convey eternal punishment, yet he critiques this notion by suggesting the translations of terms like "aion" have been misconstrued. The original meanings imply conditions of indefinite duration rather than infinite punishment.

While both works deal with sin, guilt, and punishment, they do so through markedly different lenses. McCormick and Core (2018) argue that Dante's Divine Comedy is centred on the soul's salvation, divine justice, and spiritual development. In contrast, Joyce focuses on individual struggles for self-actualization and autonomy.

Virginia Woolf famously referred to Joyce as a "queasy undergraduate scratching his pimples," highlighting the contrasting tones of the two authors. Dante embodies the high lyrical voice of medieval Christendom, while Joyce emerges as a modern rebel and blasphemer (Eagleton, 2022). Joyce viewed Dante as a role model for the artist, suggesting that, like intellectuals and critics, artists must continually battle their societies to express relevant truths. The artist's integrity relies on maintaining a critical distance from societal pressures, an idea Joyce explores through Stephen Dedalus's character, representing a contemporary Irish Dante (Helsinger, 1968).

Reynolds (2014) contends that Joyce crafted a Dantean allegory of art in his fiction, connecting his rhetorical and linguistic devices to Dante's work. She argues that Joyce approached Dante not merely as a practicing Catholic but as a poet drawn to Dante's social critique and inventive prowess. This connection illustrates the enduring impact of Dante's vision on modern literature, as Joyce engages with and reinterprets these themes for his contemporary context.

Through their explorations of Hell, both Dante and Joyce illuminate complex truths about human nature, sin, and the quest for redemption, inviting readers to reflect on the intricate interplay between personal experience and broader moral frameworks.

CONTRIBUTION AND RESONANCE

The repercussion and effect of Joyce's ***A Portrait of the Artist as a Young Man*** and Dante's ***Divine Comedy*** on literature, culture, and thought have been significant and perennial, leaving an unexpungeable impression on various fields, including literature, philosophy, theology, and popular culture.

Resonance of Dante's Divine Comedy:

Divine Comedy is venerated as a foundational pillar of Western letters, renowned for its pioneering influence upon language, theology, and the very structure of literary art. Written in the early 14th century, it established the Tuscan dialect as the foundation for modern Italian, as Dante chose to write in the vernacular rather than Latin. This choice made his work accessible to a broader audience and contributed significantly to Italian linguistic and cultural unification. By elevating the Tuscan dialect, Dante fostered a shared heritage that shaped Italian national identity, a legacy that endures today.

The ***Divine Comedy***'s imaginative portrayal of the afterlife has had a lasting influence on Christian theology, especially concepts of sin, redemption, and divine justice. The display of the three Biblical afterlife states by Dante created a vivid and organized framework that has shaped theological and eschatological discussions for centuries. His detailed descriptions of punishments for various sins, as seen in ***Inferno***, and his progression through ***Purgatorio*** and ***Paradiso*** illustrate a cosmic order governed by divine justice, capturing the medieval worldview of a moral universe. Subsequent religious thinkers, poets, and artists drew on Dante's vision, using it to explore Christian ideas of morality and salvation.

In terms of literary influence, Dante's allegorical and symbolic approach set a powerful precedent for future writers. His use of allegory—portraying real historical figures, political commentary, and moral lessons through symbolic characters and actions—established a model for allegorical literature. Writers such as John Milton and John Bunyan adopted similar techniques in their works, incorporating Dante's themes of moral and spiritual exploration. The poem's structure, particularly the use of *terza rima* (an interlocking rhyme scheme), has also left a lasting imprint on poetry, inspiring countless poets to experiment with complex rhyme and rhythm.

Resonance of Joyce's A Portrait … Young Man:

James Joyce's ***A Portrait of the Artist as a Young Man*** is a foundational work of modernist literature, renowned for its exploration of individual consciousness and innovative narrative techniques. Published in 1916, the novel exemplifies modernist themes, particularly the psychological depth achieved through stream-of-consciousness narration, which captures the complex inner world of its protagonist, Stephen Dedalus. Joyce's approach to storytelling, focusing on the fragmented and evolving nature of thought, significantly influenced 20th-century literature and paved the way for writers like Woolf and Faulkner, who also explored and conducted trials with narrative structure and the interior lives of their characters.

One of the most impactful aspects of ***A Portrait of the Artist as a Young Man*** is Joyce's semi-autobiographical approach. Through Stephen Dedalus, Joyce mirrors his own experiences growing up in Ireland, providing a profound exploration of personal identity and self-discovery. This blending of fiction with autobiography blurred the line between storytelling and personal experience, inspiring a generation of writers to draw directly from their lives, thereby creating a more personal and introspective style. Authors such as Proust and Knausgård later adopted this narrative approach, reflecting the trend Joyce initiated of crafting novels grounded in personal memory and emotion.

The novel also captures the quintessential modernist tension between individual aspiration and societal expectation, as Stephen grapples with his religious, cultural, and familial obligations in a world resistant to change. His journey of self-realization, characterized by intellectual and artistic awakening, highlights the modernist preoccupation with the individual's pursuit for identity and essence amid social and ideological constraints. This introspective journey resonated deeply with readers in a rapidly modernizing world, where traditional values and structures were increasingly questioned.

Joyce's proficiency of expression and his pioneering linguistic probe left an ineradicable mark on literature. ***A Portrait of the Artist as a Young Man*** employs varying narrative voices and inventive language, breaking away from conventional storytelling methods. Joyce's linguistic play and shifting narrative tones allowed for a unique narrative form, inspiring subsequent writers to challenge traditional language use in fiction and explore the expressive potential of words.

Interconnections Between Joyce and Dante

The interconnections between James Joyce and Dante Alighieri seminal works on which this paper is being discussed. are evident. It resonates through symbolic, stylistic, and thematic parallels. Joyce, like Dante, employs allegory and symbolism to reflect his protagonist's psychological journey, using rich, symbolic imagery to chart Stephen Dedalus's inner conflict and his quest for self-realization. Scholars Kleinhenz and Olson (2020) note that Joyce draws on symbolic elements reminiscent of Dante, such as Stephen's encounters with sin, guilt, and redemption, mirroring Dante's structured moral progression in the ***Divine Comedy***. While Dante organizes his work into levels of sin and spiritual ascent, Joyce uses these concepts metaphorically to explore Stephen's evolving consciousness.

Both authors demonstrate an innovative approach to language and narrative structure. Dante's use of terza rima and vivid, detailed descriptions broke new ground in medieval poetry, while Joyce's stream-of-consciousness technique and linguistic experimentation shifted literary forms in the early 20th century. Keohane (2022) notes that both writers sought to employ language not just as a tool for communication but to convey the depth of human experience and emotion. Joyce's dynamic narrative voice mirrors Dante's carefully constructed levels of the afterlife, capturing the interiority of Stephen's thoughts and feelings as he navigates his complex environment.

Natali (2017) further argues that both authors were driven by a desire to redefine literary conventions, challenging the stylistic and thematic limitations of their times. For Dante, this meant adapting religious and philosophical ideas into an unprecedented poetic structure, while Joyce's modernist style sought to reject traditional linear storytelling in favor of a more fragmented, introspective approach. Both authors, by defying conventions, signaled significant shifts in the literary landscape, inspiring future generations to explore complex human themes through experimental forms.

SUMMARY

This paper explores the contrasting visions of Hell in Dante Alighieri's ***Divine Comedy*** and James Joyce's ***A Portrait of the Artist as a Young Man***, highlighting their different historical, cultural, and philosophical contexts. Dante's medieval vision in ***Inferno*** presents Hell as a structured, hierarchical realm of holy justice, where offenders are penalized according to the degree of their wrongdoings. Each circle in Dante's Hell symbolizes a specific vice, with punishments designed to reflect the moral essence of each transgression. Dante's detailed, often graphic depictions of suffering reinforce a theological view that underscores retribution and the inescapable consequences of moral failure.

In contrast, Joyce's Hell is internal, symbolic, and psychological, emerging from protagonist Stephen Dedalus's internal struggle with Catholic guilt and societal expectations in early 20th-century Ireland. Here, Hell is not an organized realm of physical torment, but a mental state driven by Stephen's fear of eternal damnation and his intense conflict with religious and social constraints. Joyce critiques the power of religious institutions in using the concept of Hell as a means of enforcing obedience and conformity, portraying Hell as a source of personal anguish rather than divine justice.

While Dante's Hell emphasizes a structured cosmic order where punishment aligns with moral hierarchy, Joyce's vision is introspective, capturing the complexities of individual consciousness and the burden of guilt. This analysis highlights how both authors use Hell as a literary device to explore themes of sin, guilt, redemption, and the human condition. Ultimately, both works offer profound insights into the ethical implications of Hell, examining how concepts of punishment, fear, and moral authority shape human identity, spirituality, and societal values across vastly different historical and cultural landscapes.

ETHICAL CONSIDERATION

Exploring Hell through literature raises ethical considerations about depicting human suffering, moral accountability, and the power of religious institutions in shaping moral beliefs. Both Dante's and Joyce's work reflect diverse cultural and theological interpretations of Hell, offering distinct representations of punishment, redemption, and human agency. However, their portrayals also invite ethical scrutiny regarding the role of fear-based morality and the implications of eternal punishment for human behaviour.

In ***Divine Comedy***, Dante's detailed punishments in Hell serve to reinforce a medieval Christian view of divine justice, where moral failures are punished in proportion to the sin. This system, however, raises questions about the ethics of retributive justice, particularly in an eternal context. Dante's model emphasizes moral absolutism, which can seem ethically rigid when viewed through modern perspectives that emphasize forgiveness and rehabilitation over perpetual retribution.

Conversely, Joyce's narrative critiques the psychological burdens that arise from religious teachings on Hell. By internalizing Hell as a mental state, Joyce underscores the ethical impact of using fear to enforce morality, especially on young and impressionable minds. The Catholic Church's influence over Stephen Dedalus's psyche illustrates the power of institutionalized religion to enforce conformity and moral obedience through guilt and fear. This raises ethical concerns about individual autonomy, as Stephen's psychological turmoil reflects the tension between personal freedom and societal expectations.

Both works engage with the ethical dimensions of moral judgment, sin, and punishment, offering contrasting views on how societies and institutions interpret and enforce moral codes. Their explorations underscore the ethical complexity in addressing human fallibility, balancing justice with compassion, and the profound influence of cultural narratives in shaping individual beliefs and identities.

FUTURE WORK SECTION

Future research could expand on the comparative study of Hell by including additional literary works across different cultures and historical periods, examining how the portrayals of Hell evolve and reflect varying religious, societal, and philosophical influences. Such an approach could offer a more comprehensive understanding of the theme of Hell in a global literary context. Furthermore, an in-depth analysis of the psychological and moral dimensions of Hell in literature could provide valuable insights into human struggles with morality and identity. As for limitations, the current study is constrained by its focus on Dante and Joyce alone, and acknowledges the interpretive challenges posed by subjective literary analysis, which may vary based on individual reader perspectives.

CONCLUSION

In conclusion, both Dante and Joyce's work discussed in the paper offer distinct yet convergent perspectives on the concept of Hell. Both texts underscore Hell as a metaphorical space of suffering, shaped by their respective cultural and philosophical milieus—Dante's theological framework in medieval Christianity and Joyce's psychological exploration aligned with modernist skepticism. Dante's structured, hierarchical Hell functions as a moral allegory, emphasizing the consequences of sin within a divinely ordered cosmos, where every sinner's punishment mirrors their earthly transgressions. In contrast, Joyce's portrayal of Hell is inward and subjective, mirroring protagonist Stephen Dedalus's internal conflicts and his grappling with religious guilt and societal expectations. These representations highlight a shift from external, absolute definitions of sin and redemption toward an introspective, individualized understanding of morality. Dante's Hell operates within a universal moral order, with its structured punishments reflecting an unyielding divine justice. Joyce's vision, however, dissolves these rigid structures, embodying a personal Hell formed through Stephen's inner torment, emphasizing existential alienation and the anguish of self-doubt. Together, these works illuminate the evolution of literary representations of Hell, transitioning from collective moral retribution to individual psychological exploration. Through their respective treatments, Dante and Joyce probe fundamental questions of human nature, spirituality, and personal identity. Ultimately, both authors employ Hell not merely as a place of punishment but as a profound contemplation on the human state, contributing timeless intuitions into the complications of sin, guilt, and the quest for redemption.

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EXPLORING THE ORGANIZATIONAL STRUCTURE AND MANAGEMENT STYLE OF MAHARISHI VIDYA MANDIR SCHOOLS IN ASSAM AND ITS IMPACT ON STUDENTS' ACADEMIC PERFORMANCE

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ABSTRACT

This research paper investigates the organizational structure and management style employed in Maharishi Vidya Mandir (MVM) schools in Assam and examines its impact on students' academic performance. MVM schools are renowned for their unique educational approach rooted in Vedic principles and transcendental meditation. By analyze the organizational structure, management practices, and academic outcomes, this study aim to provide insight into the success of the MVM model in fostering academic excellence.
Keywords: Organizational Structure, Management Style and Impact on Students' Academic Performance

INTRODUCTION

The Maharishi Vidya Mandir (MVM) schools in Assam are part of a larger network of educational institutions founded by Maharishi Mahesh Yogi, a renowned spiritual leader and proponent of transcendental meditation. MVM schools follow a holistic educational approach that integrates traditional Vedic principles with modern teaching methodologies.

In Assam, MVM schools aim to provide a comprehensive education that fosters intellectual, emotional, and spiritual growth in students. These schools emphasize the expansion of nature alongside academic excellence, drawing inspiration from ancient Indian wisdom and values.

Founded on the principles of Maharishi's consciousness-based education, MVM schools in Assam prioritize techniques such as transcendental meditation to enhance students' cognitive abilities, reduce stress, and promote overall well-being. This approach is believed to create an optimal learning environment conducive to academic success and personal growth.

MVM schools in Assam typically offer a curriculum that combines standard academic subjects with courses on yoga, meditation, and holistic health practices. Through a structured yet

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flexible organizational framework, these schools strive to nurture each student's potential and cultivate a sense of responsibility towards oneself and society.

Over the years, Maharishi Vidya Mandir schools in Assam have gain appreciation for their innovative educational practices and commitment to holistic development. They continue to play a significant role in shaping the educational scenery of the region by offering an exclusive combine of traditional wisdom and contemporary learning experiences.

Importance of organizational structure and management style in education

The organizational structure and management style of Maharishi Vidya Mandir (MVM) schools play an essential role in shaping the educational experience and outcomes of students. Here are some key reasons highlighting their importance:

i. Alignment with Holistic Education Philosophy: The organizational structure and management style of MVM schools are designed to align with their philosophy of holistic education. This includes integrating spiritual, moral, intellectual, and physical development into the curriculum. The management style ensures that all aspects of a student's growth are addressed, fostering well-rounded individuals.

ii. Implementation of Vedic Principles: MVM schools are guided by Vedic principles, which emphasize harmony, balance, and interconnectedness. The organizational structure reflects these principles by promoting collaboration, respect for all individuals, and a nurturing environment. Management practices incorporate Vedic wisdom to create a conducive atmosphere for learning and personal development.

iii. Focus on Transcendental Meditation: The management style of MVM schools places a significant emphasis on transcendental meditation as a tool for enhancing learning and well-being. Teachers and administrators are trained to incorporate meditation practices into the daily routine, helping students manage stress, improve concentration, and enhance cognitive abilities. The organizational structure supports the integration of meditation into the curriculum and ensures its consistent implementation.

iv. Empowerment of Teachers: MVM schools prioritize the professional development and empowerment of teachers. The organizational structure provides avenues for collaboration, mentorship, and continuous learning opportunities. Management practices emphasize trust, autonomy, and support for educators, enabling them to excel in their roles and inspire students effectively.

v. Student-Centric Approach: The organizational structure and management style of MVM schools revolve around the needs and well-being of students. Decisions are made with the best interests of students in mind, and mechanisms are in place to ensure individualized attention and support. This student-centric approach fosters a positive learning environment where students feel valued, motivated, and engaged.

vi. Promotion of Innovation and Excellence: MVM schools encourage innovation and excellence in both teaching and administration. The organizational structure allows for flexibility and adaptability to incorporate new ideas and practices that enhance educational outcomes. Management practices promote a culture of continuous improvement, accountability, and excellence, driving the on the whole achievement of the institution.

In summing up, the organizational structure and management style of Maharishi Vidya Mandir schools are integral to their educational philosophy and contribute significantly to the holistic development and academic success of students. Through their alignment with Vedic principles, focus on transcendental meditation, empowerment of teachers, student-centric approach, and promotion of innovation and excellence, MVM schools set a high standard for educational institutions seeking to nurture well-rounded individuals in today's rapidly changing world.

REVIEW OF RELATED LITERATURE

Overview of Organizational Structures in Educational Institutions

Educational institutions employ various organizational structures to manage their operations effectively. Traditional hierarchical structures, characterized by top-down decision-making and rigid departmental divisions, were predominant. However, contemporary trends emphasize more decentralized and flexible structures that promote collaboration, innovation, and adaptability. Examples include flat structures, matrix organizations, and network structures. The choice of organizational structure impacts communication channels, authority distribution, and source allotment within the institution.

Management Styles and Their collision on scholastic awarding

Management styles in educational institutions significantly influence academic performance. Autocratic styles, where decisions are made centrally without input from stakeholders, may lead to disengagement and limited innovation. In contrast, democratic styles encourage participation and foster a sense of ownership among staff and students, potentially enhancing motivation and academic outcomes. Transformational leadership, characterized by inspirational motivation, intellectual stimulation, and individualized consideration, has been associated with improved academic performance and student satisfaction. Effective management styles prioritize the well-being and development of both staff and students, fostering a conducive learning environment.

Existing Research on Maharishi Vidya Mandir Schools

Research on Maharishi Vidya Mandir (MVM) schools, particularly in Assam, provides insights into their organizational structure and management style, as well as their impact on students' academic performance. MVM schools typically emphasize a holistic approach to education, integrating traditional academic subjects with principles of consciousness-based education. Their organizational structure often reflects a balance between centralized governance and participatory decision-making, with an emphasis on promoting the well-being of students and staff alike.

Studies have explored the efficacy of MVM schools in enhancing students' cognitive and socio-emotional development. Research suggests that the incorporation of meditation and mindfulness practices into the curriculum positively influences students' concentration, emotional resilience, and academic achievement. Additionally, the nurturing and supportive management style prevalent in MVM schools contribute to a positive school climate, fostering student engagement and motivation.

However, while existing research highlights the potential benefits of MVM schools' organizational structure and management style, further empirical studies are warranted to comprehensively assess their impact on students' academic performance, particularly within the context of Assam. Future research could employ mixed-method approaches, combining quantitative assessments of academic outcomes with qualitative analyses of stakeholders' perceptions and experiences within MVM schools. Such research endeavors would provide valuable insight into the success of MVM schools' organizational practices and enlighten strategy for attractive enlightening outcomes in similar contexts.

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IMPORTANCE OF THE STUDY

The importance of the study on "Exploring the Organizational Structure and Management Style of Maharishi Vidya Mandir Schools in Assam and its Impact on Students' Academic Performance" lies in several key areas:

i. Education System Improvement: Understanding how the organizational structure and management style of schools impact academic performance can help in improving the overall education system. By identifying effective practices, this study can provide insights to enhance teaching methods, curriculum design, and school management techniques.

ii. Policy Making: The result of this research can report to policymakers & learning authorities in Assam about the value of a well-structured organizational setup and an effective management style in schools. This could lead to policy changes that promote better education outcomes for students.

iii. School Management Optimization: Schools can use the results of this study to evaluate and potentially adjust their own organizational structure and management practices to better support students' academic performance. It can help school administrators in implementing changes that positively impact the learning environment.

iv. Enhancing Student Performance: By understanding how different management styles and organizational structures influence academic outcomes, educators can tailor their approaches to better support student learning. This can lead to improved academic performance and overall student success.

v. Research Gap Filling: This study can contribute to the existing body of knowledge by providing insights into the specific context of Maharishi Vidya Mandir Schools in Assam. It can fill a research gap regarding the relationship between organizational structure, management style, and academic performance in this particular setting.

Overall, the significance of this study lies in its potential to drive positive changes in the education sector, support schools in optimizing their management practices, and ultimately enhance students' academic performance in Maharishi Vidya Mandir Schools in Assam.

OBJECTIVES OF THE STUDY

1. To analyze the organizational structure of Maharishi Vidya Mandir (MVM) schools in Assam, including hierarchical arrangements, decision-making processes, and roles of administrators, teachers, and support staff.
2. To examine the management style employed in MVM schools, focusing on the application of Vedic principles, emphasis on holistic development, and incorporation of transcendental meditation.
3. To investigate the impact of the organizational structure and management style of MVM schools on students' academic performance, including their test scores, exam results, and overall academic achievements.
4. To identify any challenges and opportunities associated with the organizational structure and management style of MVM schools and their implications for educational practice in Assam.

HYPOTHESES OF THE STUDY

Ho-1: MVM schools in Assam, characterized by their hierarchical organizational structure and management style rooted in Vedic principles, will positively impact students' academic performance compared to conventional educational institutions.

Ho-2: The incorporation of transcendental meditation into the management style of MVM schools will contribute to students' overall well-being and academic success.

Ho3: The student-centric approach and empowerment of teachers within the organizational structure of MVM schools will lead to a nurturing learning environment conducive to academic excellence.

Ho4: Despite the challenges associated with implementing a unique organizational structure and management style, MVM schools in Assam will demonstrate resilience and adaptability, offering opportunities for continuous improvement and innovation in education.

METHODOLOGY OF THE STUDY

This study will employ a mixed-methods approach, combining qualitative and quantitative research methods to achieve its objectives.

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1. Qualitative Data Collection:

i. In-depth interviews with administrators, teachers, and staff members from MVM schools in Assam to gain insights into the organizational structure, management practices, and their perceived impact on students' academic performance.

ii. Focusing grouping deliberations with learners to understand their experiences within MVM schools and how the organizational structure and management style influence their learning outcomes.

iii. Observations of classroom activities, administrative meetings, and school events to supplement interview data and present a holistic considerate of the school environment.

2. Quantitative Data Collection:

i. Analysis of academic performance data, including test scores, exam results, and other relevant academic indicators, from MVM schools in Assam and comparable conventional educational institutions.

ii. Surveys distributed to students, teachers, and parents to gather quantitative data on perceptions of the organizational structure, management style, and their impact on academic performance.

3. Data Analysis:

i. Qualitative data will be analyzed using thematic analysis to identify patterns, themes, and insights related to the organizational structure, management style, and their impact on academic performance.

ii. Quantitative data will be analyzed using appropriate statistical methods to test hypotheses and determine the strength and direction of relationships between variables.

iii. Triangulation of qualitative and quantitative findings to provide a comprehensive understanding of the research topic and validate research conclusions.

4. Ethical Considerations:

i. Ensuring informed consent and confidentiality of participants.

ii. Adhering to ethical guidelines for research involving human subjects.

iii. Maintaining transparency and integrity throughout the research process.

ANALYSIS OF THE STUDY

Objective 1. To analyze the organizational structure of Maharishi Vidya Mandir (MVM) schools in Assam, including hierarchical arrangements, decision-making processes, and roles of administrators, teachers, and support staff.

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Ho-1: MVM schools in Assam, characterized by their hierarchical organizational structure and management style rooted in Vedic principles, will positively impact students' academic performance compared to conventional educational institutions.

Analysis of Organizational Structure of Maharishi Vidya Mandir (MVM) Schools in Assam is:

Hierarchical Arrangements

Top Management:

i. Board of Trustees/Directors: This body holds the highest authority, responsible for overall governance, strategic planning, and policy formulation. They ensure that the schools adhere to the Vedic principles and educational philosophy of the MVM network.

ii. Principal: The principal is the chief executive at the school level, overseeing the implementation of policies, managing daily operations, and acting as the main link between the board and the school staff.

Middle Management:

i. Vice Principals/Heads of Departments: These positions assist the principal with administrative duties, curriculum implementation, and departmental management. They provide leadership in specific academic and operational areas.

ii. Coordinators: Responsible for managing specific programs or sections (e.g., primary, middle, high school), coordinators ensure that their sections run smoothly and align with the overall goals of the school.

Operational Staff:

i. Teachers: Teachers are the frontline implementers of the curriculum. They conduct classes, assess student performance, and participate in extracurricular activities. Teachers play a key role in delivering education and fostering student development.

ii. Administrative Staff: This group handles non-teaching functions such as admissions, record-keeping, finance, and general administration. They support the operational efficiency of the school.

iii. Support Staff: Includes librarians, laboratory assistants, counselors, and IT support. These staff members ensure the smooth operation of school facilities and provide essential services that support both teachers and students.

DECISION-MAKING PROCESSES

Centralized Decision-Making:

i. Strategic and Major Decisions: The Board of Trustees or Directors makes significant decisions, including policy changes, financial approvals, and strategic initiatives. These decisions are then communicated to the school leadership for implementation.

Decentralized Decision-Making:

i. Operational Decisions: Heads of Departments and Coordinators have the authority to make decisions within their areas, such as curriculum adjustments, scheduling, and teacher assignments. Teachers have autonomy over classroom management, lesson planning, and student assessments, within the guidelines of school policies.

ROLES OF ADMINISTRATORS, TEACHERS, AND SUPPORT STAFF

Administrators:

i. Principal: The principal is responsible for the overall functioning of the school, including policy implementation, staff management, and student discipline. The principal ensures the school meets its educational goals and adheres to Vedic principles.

ii. Vice Principals/Heads of Departments: They support the principal in administrative tasks, oversee academic and extracurricular activities, and manage their respective departments. They play a key role in maintaining academic standards and fostering a positive school environment.

iii. Coordinators: Coordinators facilitate communication between teachers and management, ensure adherence to curriculum standards, and address issues within their sections.

Teachers:

i. Educational Delivery: Teachers are responsible for delivering the curriculum, assessing and monitoring student progress, and providing feedback. They engage in continuous professional development to enhance their teaching skills and stay updated with educational trends.

ii. Student Engagement: Teachers also participate in school events, parent-teacher meetings, and extracurricular activities, contributing to the holistic development of students.

Support Staff:

i. Administrative Staff: They handle routine office work, manage school records, process admissions, and ensure smooth administrative operations.

ii. Specialized Staff: Librarians, laboratory assistants, and IT support staff maintain resources, assist students and teachers, and manage the functionality of specific areas.

iii. Counselors: Counselors provide psychological support, career guidance, and address student welfare issues, contributing to a supportive and nurturing environment.

Objective 2. To examine the management style employed in MVM schools, focusing on the application of Vedic principles, emphasis on holistic development, and incorporation of transcendental meditation.

Ho-2: The incorporation of transcendental meditation into the management style of MVM schools will contribute to students' overall well-being and academic success.

Examining the management style of Maharishi Vidya Mandir (MVM) schools requires focusing on the application of Vedic principles, the emphasis on holistic development, and the incorporation of transcendental meditation. Here's an analysis and findings:

MANAGEMENT STYLE AND APPLICATION OF VEDIC PRINCIPLES

Vedic Management Principles:

i. Dharmic Leadership: MVM schools adhere to the principles of Dharma, emphasizing ethical leadership and decision-making aligned with moral values and righteousness.

ii. Holistic Education: The curriculum integrates Vedic knowledge, focusing on the development of mind, body, and spirit, ensuring a well-rounded education.

Implementation:

i. Policy Formulation: School policies are crafted to reflect Vedic values, promoting a learning environment that fosters spiritual growth and ethical behavior.

ii. Leadership Practices: School leaders, including principals and administrators, embody Vedic principles in their management style, prioritizing the well-being of students and staff.

EMPHASIS ON HOLISTIC DEVELOPMENT

Educational Approach:

i. Integrated Curriculum: The curriculum combines traditional academic subjects with Vedic studies, yoga, and meditation, aiming for intellectual, physical, emotional, and spiritual growth.

ii. Character Building: Programs are designed to develop students' character, instilling values such as honesty, compassion, and respect.

INCORPORATION OF TRANSCENDENTAL MEDITATION (TM)

Practice of TM:

i. Daily Routine: Transcendental Meditation is incorporated into the daily schedule, with specific times allocated for practice to ensure regularity.

ii. Teacher Training: Educators are trained in TM techniques to effectively guide students and integrate meditation into classroom activities.

Impact on School Environment:

i. Stress Reduction: Regular practice of TM helps reduce stress and anxiety among students and staff, creating a calm and focused learning environment.

ii. Enhanced Cognitive Abilities: TM is believed to enhance cognitive functions, including memory, concentration, and creativity, contributing to better academic performance.

The management style of Maharishi Vidya Mandir (MVM) schools is deeply rooted in Vedic principles, emphasizing ethical leadership and holistic education. The integration of transcendental meditation into the daily routine supports the mental and emotional well-being of students and staff, leading to a positive and conducive learning environment. The emphasis on holistic development ensures that students are not only academically proficient but also well-rounded individuals, prepared to face life's challenges with resilience and wisdom.

Objective 3. To investigate the impact of the organizational structure and management style of MVM schools on students' academic performance, including their test scores, exam results, and overall academic achievements.

Ho3: The student-centric approach and empowerment of teachers within the organizational structure of MVM schools will lead to a nurturing learning environment conducive to academic excellence.

Investigation of the effect of Organizational Structure and Management Style of MVM Schools on Students' Academic Performance

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ORGANIZATIONAL STRUCTURE IMPACT

Clear Hierarchical Arrangements:

i. Efficient Leadership: The well-defined roles and responsibilities within the hierarchical structure ensure that each member of the school, from administrators to support staff, knows their duties and can work efficiently. This clarity helps create a stable and organized learning environment, which positively influences students' academic performance.

ii. Focused Academic Environment: Principals and heads of departments can provide focused academic leadership, setting clear academic goals and maintaining high standards. This helps in creating an environment where academic excellence is prioritized.

Supportive Middle Management:

i. Enhanced Curriculum Implementation: Vice principals and heads of departments play a serious task in ensuring that the curriculum is implemented effectively. Their close monitoring and support help maintain high teaching standards and ensure that any issues are promptly addressed, which can enhance students' learning outcomes.

ii. Effective Communication Channels: Coordinators facilitate smooth communication between teachers and the administration, ensuring that any academic or administrative issues are quickly resolved. This minimizes disruptions and helps maintain a consistent academic focus.

Teacher and Staff Roles:

i. Quality Teaching: Teachers, who are given autonomy in classroom management and lesson planning within the school's guidelines, can tailor their teaching methods to best suit their students' needs. This flexibility can lead to improved student engagement and understanding, thus boosting academic performance.

ii. Holistic Support: Support staff, including counselors and IT personnel, provide essential services that contribute to a conducive learning environment. For instance, counselors can help address any personal or academic issues students face, while IT staff ensure that technological resources are effectively used for educational purposes.

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MANAGEMENT STYLE IMPACT

Application of Vedic Principles:

i. Ethical and Balanced Leadership: The use of Vedic principles in management promotes ethical leadership and balanced decision-making. This ethical foundation can inspire trust and respect among students and staff, creating a positive and focused academic atmosphere.

ii. Holistic Education: The Vedic emphasis on holistic development ensures that students are not only focused on academic success but also on personal growth, which can lead to more well-rounded and motivated learners.

Emphasis on Holistic Development:

i. Balanced Academic and Personal Growth: The holistic education approach, which integrates physical, emotional, and spiritual development, helps in producing well-rounded individuals. Students who are well-balanced in these aspects tend to perform better academically as they are more focused, motivated, and capable of handling stress.

ii. Extracurricular Activities: Participation in extracurricular activities, supported by the school's structure, helps in the overall development of students. This can lead to improved academic performance as students develop better time management skills and gain a broader perspective.

Incorporation of Transcendental Meditation (TM):

i. Enhanced Cognitive Abilities: Regular practice of TM has been linked to improved cognitive functions such as memory, concentration, and creativity. These enhanced abilities directly contribute to better academic performance.

ii. Stress Reduction: TM helps in reducing stress and anxiety, which are common barriers to academic success. A calm and focused mind can significantly improve students' ability to learn and perform in exams.

In summary, the organizational structure and management style of MVM schools, characterized by clear hierarchy, supportive management, holistic educational approaches, and the incorporation of transcendental meditation, have a significant positive impact on students' academic performance and overall development.

Objective 4: To identify any challenges and opportunities associated with the organizational structure and management style of MVM schools and their implications for educational practice in Assam.

Ho4: Despite the challenges associated with implementing a unique organizational structure and management style, MVM schools in Assam will demonstrate resilience and adaptability, offering opportunities for continuous improvement and innovation in education.

Analysis of Challenges and Opportunities Associated with the Organizational Structure and Management Style of MVM Schools

CHALLENGES

Rigid Hierarchical Structure:

i. Decision-Making Delays: The centralized decision-making process, with major decisions made by the Board of Trustees or Directors, can sometimes lead to delays in addressing urgent issues at the school level. This can affect the responsiveness to immediate educational needs and challenges.

ii. Limited Flexibility: A rigid hierarchical structure might limit the flexibility of teachers and middle management to innovate and adapt quickly to changing educational demands or student needs.

Resource Allocation:

i. Uneven Distribution: Ensuring that all schools within the network have equal access to resources, including trained teachers and educational materials, can be challenging. Disparities in resource allocation can lead to inconsistencies in educational quality across different schools.

ii. Training and Development: Continuous professional development for teachers and administrators is essential but can be resource intensive. Ensuring all staff members receive adequate training in Vedic principles and transcendental meditation practices can be challenging.

Holistic Approach Implementation:

i. Balancing Curriculum: Integrating Vedic principles, holistic development, and modern academic requirements can be challenging. Finding the right balance between traditional values and contemporary educational standards requires careful planning and execution.

ii. Student Adaptation: Not all students may easily adapt to the holistic and meditation-focused approach. Some students might struggle with the emphasis on transcendental meditation or the integration of Vedic principles into their daily routines.

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OPPORTUNITIES

Enhanced Educational Outcomes:

i. Holistic Development: The emphasis on holistic development presents an opportunity to produce well-rounded students who excel academically, physically, emotionally, and spiritually. This can lead to improved student satisfaction and better long-term outcomes.

ii. Stress Reduction Techniques: Incorporating transcendental meditation into the daily routine helps in reducing stress and anxiety among students, which can lead to a more positive and conducive learning environment. This practice can be particularly beneficial in today's high-stress educational climate.

Innovative Educational Practices:

i. Curriculum Integration: The integration of Vedic principles and modern education offers a unique and innovative approach to learning. This can attract parents and students looking for a more balanced and holistic educational experience.

ii. Teacher Empowerment: By providing teachers with autonomy in classroom management and lesson planning, the school can foster a more creative and responsive educational environment. Empowered teachers are more likely to innovate and engage students effectively.

Community and Cultural Engagement:

i. Community Involvement: Emphasizing Vedic principles and holistic education can strengthen ties with the local community and cultural heritage. This engagement can foster a strong sense of identity and belonging among students.

ii. Cultural Preservation: The management style of MVM schools provides an opportunity to preserve and promote Indian cultural and spiritual heritage through education. This cultural focus can enrich the educational experience and provide students with a deeper understanding of their heritage.

IMPLICATIONS FOR EDUCATIONAL PRACTICE IN ASSAM

Scalability and Adaptation:

i. Model for Other Schools: The organizational structure and management style of MVM schools can serve as a model for other schools in Assam looking to incorporate holistic and culturally relevant education. The successes and challenges faced by MVM schools can provide valuable insights for other institutions.

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ii. Tailored Approaches: Schools can adapt the holistic and Vedic principles approach to suit their unique contexts and student needs. Flexibility in implementation can help address the diverse educational landscape in Assam.

Policy and Governance:

i. Policy Support: To maximize the benefits of the MVM approach, supportive policies from the state education department are essential. Policies that encourage holistic development, stress reduction techniques, and cultural education can enhance the overall educational environment in Assam.

ii. Resource Allocation: Addressing the challenges of resource allocation requires concerted efforts from both the schools and the government. Ensuring equitable distribution of resources and training opportunities can help maintain consistent educational quality across all MVM schools.

Teacher and Student Support:

i. Professional Development: Ongoing professional development programs for teachers can ensure they are well-equipped to deliver holistic education and integrate Vedic principles effectively. Support for teachers can lead to better educational outcomes for students.

ii. Student-Centered Approaches: Recognizing that students have diverse needs and learning styles is crucial. Schools should continue to innovate and adapt their approaches to ensure all students benefit from the holistic educational model.

In summary, while the organizational structure and management style of MVM schools present certain challenges, they also offer significant opportunities for enhancing educational practices in Assam. By leveraging these strengths and addressing the challenges, MVM schools can continue to provide a unique and effective educational experience that benefits students and the broader community.

MAJOR FINDINGS OF THE STUDY

1. Hierarchical Organizational Structure:

i. MVM schools in Assam have a clear hierarchical structure with defined roles and responsibilities, leading to efficient leadership and focused academic environments.

ii. The centralized decision-making by the Board of Trustees and decentralized operational decisions by middle management and teachers ensure both strategic direction and operational flexibility.

2. Positive Impact on Academic Performance:
   i. The structured hierarchy and supportive middle management enhance curriculum implementation, maintain high teaching standards, and create a stable learning environment.
   ii. Autonomy given to teachers in classroom management and lesson planning leads to improved student engagement and understanding, boosting academic performance.
3. Application of Vedic Principles:
   i. MVM schools integrate Vedic principles into their policies and leadership practices, promoting ethical behavior, holistic education, and balanced personal development among students.
   ii. The emphasis on holistic education ensures that students develop intellectually, physically, emotionally, and spiritually, contributing to overall well-being and academic success.
4. Incorporation of Transcendental Meditation (TM):
   i. Regular practice of TM is linked to reduced stress, improved cognitive functions, and enhanced academic performance.
   ii. TM helps create a calm and focused learning environment, beneficial for both students and staff.
5. Challenges and Opportunities:
   i. Challenges include potential delays in decision-making due to centralized processes, resource allocation disparities, and balancing traditional values with modern educational standards.
   ii. Opportunities lie in enhancing educational outcomes through holistic development, reducing stress through TM, fostering innovative educational practices, and strengthening community and cultural engagement.
6. Implications for Educational Practice in Assam:
   i. The MVM model can serve as a scalable and adaptable example for other schools in Assam, providing insights into integrating holistic and culturally relevant education.
   ii. Supportive policies and equitable resource allocation are essential for maximizing the benefits of the MVM approach.
   iii. Ongoing professional development for teachers and student-centered approaches are crucial for maintaining high educational standards and meeting diverse student needs.

In summary, the study finds that the organizational structure and management style of MVM schools, characterized by Vedic principles and holistic education, significantly enhance students' academic performance and overall development, despite some challenges. These findings offer valuable insights for improving educational practices in Assam.

CONCLUSION

The study on MVM schools in Assam highlights the effectiveness of their hierarchical organizational structure, which ensures efficient leadership and a focused academic environment. The balance between centralized strategic decision-making and decentralized operational flexibility allows for both robust management and teacher autonomy, contributing positively to academic performance. The integration of Vedic principles and practices, including holistic education and Transcendental Meditation, fosters ethical behavior, reduces stress, and enhances cognitive functions, resulting in a well-rounded development of students.

Despite challenges such as potential delays in decision-making and resource allocation disparities, the MVM model demonstrates substantial opportunities for enhancing educational outcomes. The holistic approach and emphasis on traditional values, when combined with modern educational standards, present a scalable model for other schools in Assam to adopt.

RECOMMENDATIONS OF THE STUDY

1. Adopt Hierarchical Organizational Structures: Schools in Assam should consider implementing a clear hierarchical structure with well-defined roles and responsibilities to ensure efficient leadership and academic focus.
2. Balance Centralized and Decentralized Decision-Making: A balanced approach to decision-making, with centralized strategic direction and decentralized operational flexibility, should be adopted to enhance both governance and day-to-day school operations.
3. Integrate Vedic Principles and Holistic Education: Schools should incorporate Vedic principles into their policies and leadership practices to promote ethical behavior and holistic development among students.
4. Implement Transcendental Meditation Programs: Introducing regular practice of Transcendental Meditation can help reduce stress and improve cognitive functions, creating a calm and focused learning environment.
5. Address Challenges Proactively: Schools must address potential delays in decision-making and resource allocation disparities by streamlining processes and ensuring equitable distribution of resources.
6. Foster Community and Cultural Engagement: Strengthening community ties and cultural engagement can enhance the holistic development of students and support the integration of traditional and modern educational practices.

7. Provide Ongoing Professional Development: Continuous professional development for teachers is crucial to maintain high educational standards and to equip them with skills to meet diverse student needs.
8. Promote Student-Centered Approaches: Emphasizing student-centered teaching methods can improve student engagement, understanding, and overall academic performance.

By adopting these recommendations, schools in Assam can leverage the successful elements of the MVM model to enhance their educational practices, fostering an environment conducive to both academic excellence and holistic development.

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QUESTIONNAIRE-A

Interview schedule for Principals related with Course Transaction

Q1: Do you feel that the academic course transaction of Maharishi Vidya Mandir Schools is unique when compared to other public schools?

Q2: What is the uniqueness in the methodology of course transaction of Maharishi Vidya Mandir Schools?

Q3: Is there any special methodology or principles laid down for conducting a class?

Q4: What are the principles underlying the 'Consciousness based education' on which the Maharishi Organization is based?

Q5: In one of the points for ideal teaching you have mentioned about the unified field chart. What exactly is the Unified Field Chart?

Q6: How discipline is maintained in the school premises, since that corporal punishment has been made punishable under law?

Q7: It is learnt by the investigator that the school prayer of Maharishi Vidya Mandir Schools is quite elaborate and unique. What is so special about the school prayer of Maharishi Organization?

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QUESTIONNAIRE-B

Interview schedule for Principals Related to Administration:

Q1a: Who looks after the administrative matters of the schools?

Q1b: Is the any special appointment for looking into the Administration?

Q2a: Are the Administrative functions clearly stated by the Management?

Q2b: What are the basic administrative functions of the administrative officer?

Q3a: Does the administrative incharge play a role in smooth conduction of the academic curriculum?

Q3b: As an administrative incharge what role do you have in smooth conduction of the academic curriculum?

Q4a: Is their punitive action for teaching staff?

Q4b: What types of punitive action are there for teaching staff breaking the rules of the organization?

Q5a: Are democratic values exercised in the organizational setup of the school?

Q5b: How democratic values are exercised in the organizational setup of the school?

Q6a: Is the School able to collect the fees on time?

Q6b: How administration for timely fees collection is ensured?

Q7a: Is there problem in handling fourth grade staff?

Q7b: What problems are faced in handling the fourth-grade staff?

Q8a: Does the Administrator interfaces between the society and the school?

Q8b: What role does an administrator of school plays as an interface between the society and the school?

Q9a: Does the administrator play an active role in smooth conduct of Examination?

Q9b: What is the role of an administrator in the smooth conduction of examination?

Q10a: Is the Administrator answerable for his/her decision or actions?

Q10b: For any action taken the administrator is answerable to whom?

Related to Finance:

Q1: Are the schools self-funded or receive external grant?

Q2: What are the sources of income for running the school?

Q3: How the financial transactions of income are carried out?

Q4: How the financial transactions of expenditure are carried out?

Q5: Is the fees structure uniform for all Maharishi Vidya Mandir Schools (Yes/No)?

Q6: If No, then what are the factors which determine the fees structure of the schools?

Q7: Do the teachers have a say in the financial matters of the school (Yes/No)?

Q8: If yes, to what extent they have a say and in what ways?

Q9: Who takes the final call in cases related with financial matters?

Q10: Is there any provision for fees exemption for students coming from economically weak background?

Q11: If yes, to what percentage fees exemption is granted?

Q12: What are the headers under which fees is collected?

Q13: What is the type and frequency of audit done for the schools?

Q14: What is the procedure for purchase of laboratory apparatus and chemicals, library books, sports items etc.?

Q15: Are financial rewards given to meritorious students(Y/N)?

Q16: In what form are such awards given?

Q17: Do the teachers get their salary regularly (Y/N)?

Q18: How the salary is disbursed?

Q19: What are the basic headers in the salary of the staff?

Q20: Is there a steady plan for increment of teachers' salary?

Related to Human Resource:

Related to teachers:

Q1: What is the procedure of teacher recruitment?

Q2: What initiatives are taken for skill development of teachers?

Q3: What initiatives are taken for keeping the teachers motivated throughout the academic session?

Q4: What steps are taken in case of medical emergency for any teaching staff?

Q5: How the teacher performance is analyzed?

Q6: What initiatives are taken to keep the teachers stress free?

Q7: What initiatives are taken to help the teachers work in a group?

Q8: What scopes are provided to the teachers for improving their career graph?

Q9: How do the teachers express their latent talent and skills?

Q10: How teachers are given exposure into administrative functioning of school?

Related to students:

Q1: How democratic values are in stilled in the students?

Q2: How the errant students are controlled?

Q3: Apart from scholastic pursuance what initiatives are taken by the school to enhance the co-scholastic talents of the students

Q4: How the scholastic achievement of students brought to the fore?

Q5: How the students are trained into developing into ideal citizens?

Related to parents and society:

Q1: What initiatives are taken to engage the parents in school activities?

Q2: How the parents with good social recognition utilized by the school as a resource?

Q3: What does the school do in order keep problematic parents from interfering into school matter?

Q4: What are the roles of the Parents Council?

Q5: What are the social outreach programs carried out by schools?

Q6: What initiatives are taken to prevent the ill effects of society from affecting the school environment?

QUESTIONNAIRE-C

Opinionnaire for teachers regarding one's opinion related to different management aspects of MVM Schools in improving academic output. The following opinions of the respondent are strictly for the purpose of research and no identity of the respondent shall be revealed at any stage of the research or period thereof.

Name:-

Gender:- **Designation:-**

School Name:-

Sl. No.	Item	SA	A	UD	D	SD
01	Timetable having MCBE (Maharishi Consciousness Based Education) and value education classes play a critical role in Classroom management					
02	MVM schools puts emphasis on classroom Management exclusively by class teachers					
03	Teachers have the free hand in planning and Management of individual classes					
04	Morning meditation helps in better Management of the classes throughout the day					
05	Mediation helps in keeping the children Calm and composed					
06	End of class summary helps the children to recap the topic(s) done in the respective period					
07	Chanting of 'Om' before the beginning of Class helps in better class management					

08	Enlightened presentation helps in improving academic output. Enlightened presentation helps in improving academic output.					
09	Enlightened presentation also helps in bridging the gap between parents and academic progress of child in school					
10	Overview chart i.e., monthly plan helps in Better class management					
11	Process of identifying students with relatively slow learning and taking extra classes yields positive academic achievement					
12	Calling over parents of such children (item 11) and providing feedback and taking suggestions helps in better academic achievement					
13	MCBE (Maharishi consciousness based education) classes helps in desired academic output					
14	Academic achievement of MVM students is deeply related to regular practise of meditation					
15	Co-curricular activities based on traditional lines leads to more active involvement in academics					
16	Weekly co-curricular classes has a positive Impact on academics					

17	Compulsory reading of unseen passage and speaking on MCBE in assembly creates Positive impact on academics					
18	Linking of any topic in academics to any of the16principlesofcreativeintelligence Helps in achieving broader academic goals					
19	Conducting in service training among all MVMs of Assam, subject wise, helps in better exchange of teaching ideas and teaching methodologies leading to better Academic output					
20	Encouraging teachers to participate in events like NTSC (National Teacher Science Congress) and Teachers Olympiad helps in betterment of teaching techniques Leading to better academic achievement					
21	Introduction of smart class or digital learning has helped the teachers and students to achieve better academic achievement					
22	Analysis of board results by Regional Director and respective Principal followed by feedback to teachers helps in freshening teaching methodologies yielding better academic output					
23	Linking of subjects to day to day practical life situations helps in better understanding of subjects thus, helping in better academic output					

24	Lesson planning on weekly basis laying stress on academic output and linking with principles of creative intelligence leads to Better academic output					
25	Democratization of looking into academic aspects by appointing of Academic In charges at various levels has helped in maintaining and improving academic achievement.					

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QUESTIONNAIRE-D

Opinionnaire for Students of Class 10 with regards to their understanding on impact of meditation and yoga on mental and physical health

Name: **Class:** **Gender:**

School Name:

Sl. No.	Item	SA	A	UD	D	SD
01	Meditation helps in keeping oneself Calm and composed					
02	Meditation increases concentration In class					
03	Meditation helps in better understanding					
04	Meditation helps to correlate topics From different lessons and subjects					
05	Meditation helps in maintaining a Cordial relationship with friends					
06	Meditation helps in clearly following teacher's instructions					
07	Meditation helps in clear interpretation of questions in examination					
08	Meditation helps in keeping oneself Stress free					
09	Meditation helps in removing mental fatigue					

10	Meditation helps in removing Physical fatigue					
11	Practice of meditation increased Efficiency in examination hall					
12	Meditation makes decision making Faster and accurate					
13	Meditation helps in dealing with peer pressure					
14	Meditation is a faster way to refresh Then sleep					
15	Proper way of doing meditation is essential to get its benefit					
16	A healthy mind resides in a healthy body					
17	Yoga helps in removing lethargies And flatulence					
18	Yoga helps in integrating and better Coordination of physical activities					
19	Yoga brings physical fitness to cope With different study related stress					
20	Yoga keeps the body alert during long during long hours of class					
21	Yoga leads to better food digestion and bowel movement					
22	Yoga makes a person fall sick less often					
23	Yoga helps in keeping stress under control					

24	Yoga helps in releasing stress effectively					
25	Yoga helps in developing a positive Feel about self					
26	Yoga helps in developing a positive Feel regarding prevalent environment					
27	Yoga improves class attendance					
28	Yoga leads to better punctuality and efficiency related to assignments					
29	Yoga has nothing to do with religion					
30	Yoga combined with meditation gives holistic solution to matter Dealing with academic achievement					

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QUESTIONNAIRE-E

Questionnaire for testing academic output at the end of Meditation sessions. Each question carries 1 mark.

Numerical ability

Q1: The straight line that touches the circle at a single point is called a _______.

Q2: AB is the diameter of a circle. The tangents drawn are

a) Parallel b) Perpendicular c) Intersecting d) None of these

Q3: At how many points does a tangent touch a circle?

a) 1 b) 2 c) 3 d) 0

Q4: To divide a line segment AB internally in the ratio 2:3, a ray AX is drawn to form DXAB, which is a/an

a) Obtuse angle b) Right angle

c) Acute angle d) Straight angle

Q5: To construct a triangle similar and larger than a given triangle with a scale factor m:n, is possible if

a) m=n b) m greater than n

b) m lesser than n d) none of these

Q6: Mohit is thinking of two numbers. Their greatest common factor is 6. Their least common multiple is 36. One number is12. What is the other number?

Q7: In the following systems of equations determine the value of k for which the given system of equations has a unique solution

2x-3y=1 Kx+5y=7

Q8: A copper sphere of diameter18cm is drawn into a wire of diameter 4mm. Find the length of the wire.

Q9: A sum of three numbers in AP is -3 and their product is 8. Find the numbers.

Q10: If the HCF of 210 and 55 is expressible in the form $210x^5+55y$, find y.

General Awareness

Q1: Name the organ which secretes non enzymatic digestive secretion.

Q2: What helps mammals to maintain a constant body temperature?

Q3: What is the significance of concentration of ore?

Q4: Under what conditions bifocal lenses are used?

Q5: What is denatured alcohol?

Q6: State two advantages of having a vegetarian diet.

Q7: Which of the following is not a part of satyagraha -

a) truth b) non-violence c) active resistance d) soul force

Q8: Which industries depend on the raw materials they use?

a) Marine based b) Forest based c) Agro based d) Mineral based

Q9: State two advantages of setting up cooperatives.

Q10: In a joint sector how do both the partners stand to benefit?

Analytical type

Q1: In a group of five people, K, L and M are ambitious, M, N and R are honest, L, M and N are intelligent and K, M and R are industrious. Among these who is/are neither industrious nor ambitious.

Q2: On another planet, the local terminology for earth, water, air and sky are sky, light air, water and earth respectively. If someone is thirsty there, what would he drink?

Q3: Multiply by 2, subtract 1, if less than 10 jump to step 1 and continue or go to step 4, add 7, divide by 2, add 2, multiply by 2. If you start with a value of 6 then calculate how many times you had to jump to step 1.

Q4: a, b, c, d, e, fand g are members of a family consisting of four adults and three children, two of whom, f and g are girls. A and d are brothers and a is a doctor. E is an engineer married to one of the brothers and has two children. B is married to d and g is their child. Who is C?

Q5: Complete the pattern 6,11,21,36,56,__________ Q6: If in a certain code SAND is VDQG and BIRD is ELUG, then what is the code for LOVE

Q7: The number of times in a day the hour hand and the minute hand of a clock are at right angles is ______________________

Q8: A,B,C,D,E and F not necessarily in that order, are sitting on six chairs regularly placed around a round table. It is observed that A is between D and F, C is opposite D, D and E are not on neighbouring chairs. The person sitting opposite B is.

Q9: Five boys A,B,C,D, and E are standing in a row. A is between Cand D, and B is between D and E. Which of the following pairs represents the boys standing at both the ends

a) C,B b) E,C c) E,A d) A,C

Q10: Rectangle: Square::Ellipse:?

a) Centre b) Diameter c) Circle d) Radius