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SAARANSH is an international bi-annual refereed research journal published by RKGIT (MBA), Ghaziabad. The objective of the journal is to provide a forum for discussion of advancement in the area of management. The journal published research papers, articles, book reviews & case studies. The journal invites manuscripts on all aspects of management and business environment.

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## From The Desk of The Editor

The present issue carries five articles. The first study reveals that organization's productivity depends on the satisfaction level of the employees. The organization has to be appreciated for keeping the employee highly motivated and thereby helping them to meet personal as well as organizational goals.

The second article employs a bibliometric analysis of 139 articles extracted from the Scopus database for performance analysis and scientific mapping. The United Kingdom, Malaysia, the United States and India are significant countries leading in research on creative accounting. Evaluation of study suggested that the ethical application of creative accounting can boost an organization's success.

The third article is the study of problems and challenges faced under MGNREGA scheme specially the insights from Kinnaur district of Himachal Pradesh. The article is an attempt made to highlight the problems faced by the sample beneficiaries related to their work, work site and banking services related problems.

The fourth study identifies social and economical effects that Covid -19 pandemic has had nationally. The study also highlights the various measures undertaken by leasers to counter/support these effects.

The fifth article objective is to study the determinants of emotional intelligence of employees at workplace and to understand the extent of employee awareness towards emotional intelligence.

Furthermore, I would like to extend my sincere gratitude to all the authors for contributing their knowledge and valuable support in the hopes of getting their continued support.

**-Dr.Vibhuti Tyagi**



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✍ *'The journal is overall an excellent attempt'*

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# Employee motivation: A case study from Kerala

Ayshath Sameena  
Dr. N. Karunakaran

## ABSTRACT

The study reveals that organization's productivity depends on the satisfaction level of its employees. Employees are found to be motivated and they are satisfied with pay structure, benefits, work hours, freedom to work, and so on. The organization has to be appreciated for keeping the employee highly motivated and thereby helping them to meet personnel as well as organizational goals.

**Key words:** Motivation; employee; satisfaction; productivity; Kerala

## INTRODUCTION

The efficiency of a person depends on the level of ability to do a certain job, and the willingness to do the work. The first factor is acquired by education and training, and the second by motivation. Thus, motives are many and keep on changing and directed towards certain goals [1]. Motivation is the process of steering a person's inner drives and actions towards certain goals and committing his energies to achieve these goals. It involves a chain reaction starting with felt needs, resulting in motives which give rise to action towards goals [2]. It is the process of stimulating people to strive willingly towards the achievement of organizational goals. This study thus is to identify the motivational factors that influence the employee's performance in Kerala.

### **Objectives: The main objectives are,**

- (i) to identify the relationship between working conditions and employee

- (ii) satisfaction toward incentives; to identify the relationship between support from superiors and employees job satisfaction; and
- (iii) to measure the relationship between safety and security measures and employee motivation

### **1.2. Review of Literature:**

Ananthan B.R and Sudheendra Rao L.N (2011) found out that organizational outcomes would be greater if employees are provided with positive motivation. Kossivi, B, Xu, M., and Kalgora, B (2016) developed the relationship between motivation and organizational performance. Vuori and Okkonen (2012), Rama Priya., (2019) and Sanushma. S and Karunakaran. N (2022) shared knowledge on organization to reach its goals and objectives.

- 
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## 2. MATERIALS AND METHODS

For this study, primary and secondary data were used. Primary data was collected from Rubco Ltd. Kannur and secondary data from annual reports, books and other reports. Chi-square test and Karl Pearson's correlation were used for data analysis.

## 3. RESULTS, ANALYSIS AND DISCUSSION

**3.1. Process of Motivation:** In management parlance, motive and need are used interchangeably. A need represents the lack, or absence, deficit of something within the system. When an individual experience lacks or deficit of something, he looks around his work environment to see if there are any incentives or reward for performance of a task which would lead to satisfaction of that need. Thus, needs give rise to wants or goals sought, which give rise to actions toward achieving goals [3].

### 3.2. Techniques of Motivation: The main techniques of motivation are:

- Positive and negative motivation.
- Financial and Non-financial motivation.
- Individual and group motivation.
- Extrinsic and Intrinsic motivation.

### 3.3. Importance of Motivation:

The importance of motivation becomes clear from the following facts:

1. High level of performance.
2. Low employee turnover and absenteeism.
3. Easy acceptance of organizational changes.
4. Good human relations.
5. Good image of organization.
6. Increase in morale.
7. Proper use of human resource possible.
8. Helpful in achieving goals.

9. Builds good relations among employees.
10. Easier selection.
11. Facilities change.

## 3.4. Factors of motivation

### 3.4.1. Training:

Individuals with higher pre-training on the basis of their willingness to attend training have greater learning outcomes as compared to individuals having lower pre-training motivation [4]. Every organization wants to achieve a competitive edge over their competitors, and it would be impossible to achieve without employee involvement, which forces management to motivate their employees by different means.

### 3.4.2. Monetary incentives:

It motivates employees and enhances commitment in work, performance, and psychologically satisfies a person and leads to job satisfaction and shapes the behavior or outlook of subordinate toward work in the organization.

### 3.4.3. Job transfer:

Job transfer plays a significant role in preventing workers from performing influence activities for private help. It gives the opportunity to learn multiple skills and outlooks to the workers.

### 3.4.4. Promotion:

It is desirable for most employees, only because they work harder to compensate for their—incompetence?, As a result, promotion at regular interval of time has an optimistic approach behind and they are generally given to satisfy the psychological requirements of employees in the organization.



**3.4.5. Recognition:**

It enhances the level of productivity and performance at job whether it is a first-time performance or a repeated action at the job in a progressive way and ultimately reinforces the behavior of employees.

**3.4.6. Working conditions:**

Employees have poor working conditions will only provoke negative performance, since their jobs are mentally and physically demanding; need good working condition.

**3.4.7. Achievement:**

Employees are motivated to a greater extent by achievement and self-control. This brings realistic but challenging goals and betterment in job.

**3.4.8. Job security:**

Job satisfaction is the influential tool of motivation and puts the employee very far off from mental tension and gives best to the organization, ultimately leads to profit maximization.

**3.5. Gender and age wise classification of employees:**

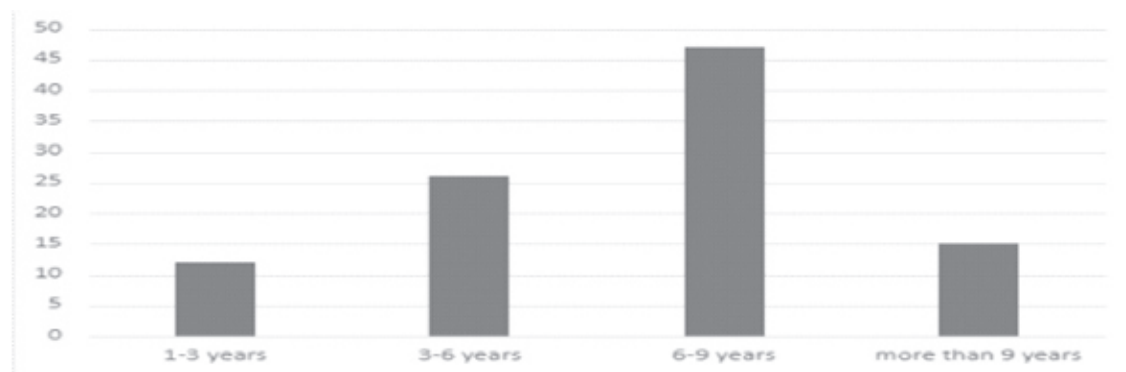
32% of employees were female and 68% male. 43% of the employees are in the age group between 36-45, 38% are in the age group 26-35, 13% in the age group of above 45 (table. 1). 47% of the employees are working in the organization for 6-9 years, 20% are for 3-6 years, and 15% are working for 1-3 years (Figure 1).

**3.6. Best motivating incentives to**

Gender		
Category	No of employees	Percentage
Male	68	68
Female	32	32
Total	100	100
Age		
Below 25	6	6
26-35	38	38
36-45	43	43
Above 45	13	13
Total	100	100

Source: Primary data

Figure 1: Experience of employees



Source Primary Data



**employees:**

65% of employees get motivated by non-financial incentives, 25% by both financial and non-financial incentives and remaining 15% were motivated through financial incentives (Figure 2).

Opinion	No of respondents	Percentage
Strongly agree	43	43
Agree	48	48
Neutral	9	9
Total	100	100

Source: Primary data

Table 2 shows that 48% of employees were interested in motivating the employees.

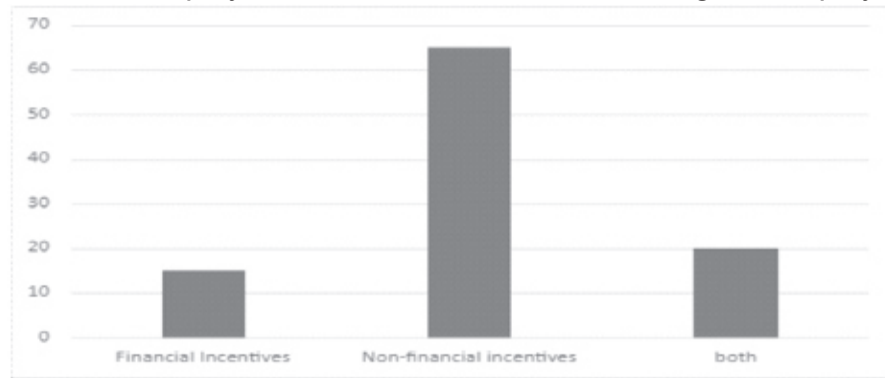


Figure 2: Best motivating incentives

60% of employees show that recognition is the best motivational factor, for 18% achievement and for 12% advancement is the best motivational factor (Figure 3)

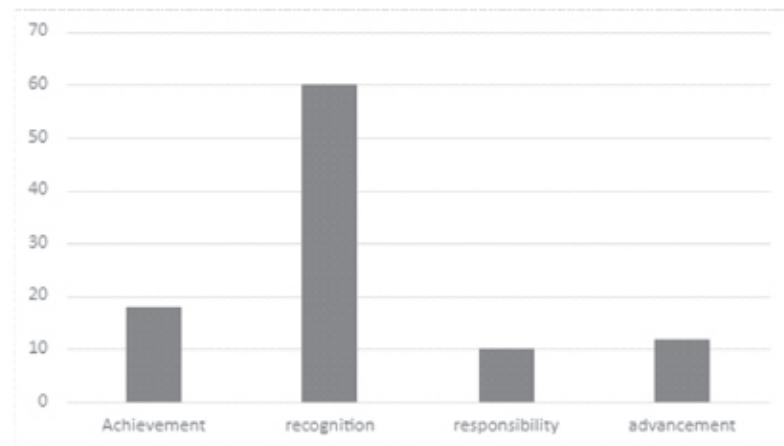


Figure 3: Best motivating Factor

26% of the employees are highly satisfied with the incentives, 33% are satisfied, and 22% are in neutral opinion; 13% dissatisfied (table 3).

Opinion	No of respondents	Percentage
Highly satisfied	26	26
Satisfied	33	33
Neutral	22	22
Dissatisfied	13	13
Highly dissatisfied	6	6
Total	100	100

Source: Primary data

22% of employees have very good opinion, 28% good opinion, 35% in average opinion, and 12% says poor opinion about contribution (Table 4).

Opinion	No. of respondents	Percentage
Very good	22	22
Good	28	28
Average	35	35
Poor	12	12
Very poor	3	3
Total	100	100

Source: Primary data

Table 5 reveals about the satisfaction level towards working conditions of the organization. 12% of the employees are highly satisfied with the working condition, 56% are satisfied with the working condition, 25% are in neutral opinion and 7% are dissatisfied with the working condition of the organization.

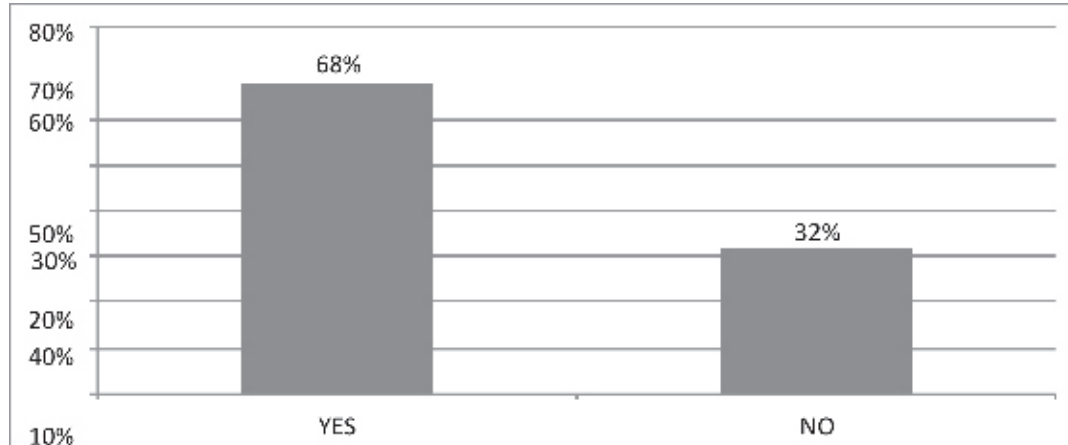
Opinion	No of respondents	Percentage
Highly Satisfied	12	12
Satisfied	56	56
Neutral	25	25
Dissatisfied	7	7
Total	100	100

Source: Primary data

Figure 4 show the salary attribute towards employees' motivation. 68% of employees feel motivated in their job and the remaining 32% not.



Figure 4: Salary attribute towards motivation



Source Primary Data

Table 6 reveals that 21% of the employees are highly satisfied, 41% are satisfied, and 32% are in neutral opinion with the retirement benefits offered by the organization.

Opinion	No. of respondents	Percentage
Highly satisfied	21	21
Satisfied	41	41
Neutral	32	32
Dissatisfied	6	6
Total	100	100

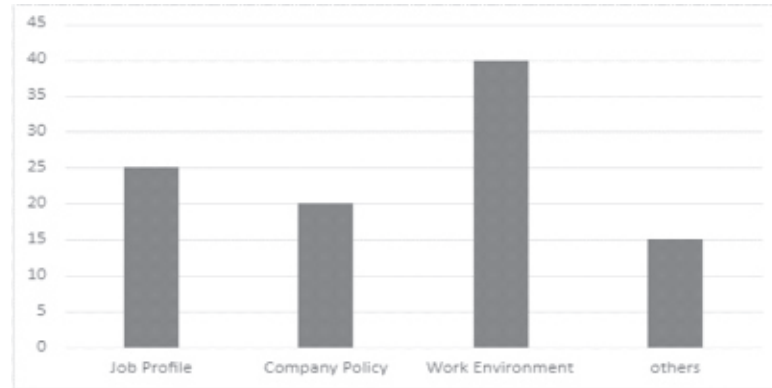
Source: Primary data

From table 7, 18% of employees in the organization are highly agree with the system of performance appraisal and career development, 47% are agree, 25% are in neutral opinion and the remaining 10% are disagreed with the performance appraisal and career development.

Opinion	No. of respondents	Percentage
Strongly agree	18	18
Agree	47	47
Neutral	25	25
Disagree	10	10
Total	100	100

Source: Primary data

Figure 4 shows that 25% of employees are de motivated by job profile, 20% by company profile, and 40% by work environment.



Source Primary Data

There is a positive correlation between working conditions and the satisfaction level of employees. So, the satisfaction level of employees is based on the working conditions of the organization. X2 measure shows no relationship between retirement benefit satisfaction and support from HR department (table 8).

**Table 8: Relationship between employee's retirement benefit satisfaction level and support from HR Department**

Opinions	Retirement Benefit Satisfaction	Support from HR Department	Total
Highly satisfied	21	13	34
Satisfied	41	45	86
Neutral	32	27	59
Dissatisfied	6	12	18
Highly dissatisfied	0	3	3
Total	100	100	200

$X^2 = 7.494$

X2 measure shows, there is a relationship between contribution to success and working conditions of the employees (Table 9).

**Table 9: Relationship between contribution to success and satisfaction level towards working condition of employees**

Opinions	Working condition	Contribution to Success	Total
Highly satisfied	12	22	34
Satisfied	56	28	84
Neutral	25	35	60
Dissatisfied	7	12	19
Highly dissatisfied	0	3	3
Total	100	100	200

$X^2 = 16.94$



#### 4. CONCLUSION

Motivation is one of the forces that lead to performance. The increased salary structure is the most motivating factor and non-development opportunities are the demotivating factor. The motivational strategies used are very beneficial to the employees. The employees are found to be motivated

and they are satisfied with pay structure, benefits, work hours, freedom to work, and so on. The organization in the case has to be appreciated for keeping the employee highly motivated and thereby helping them to meet personnel as well as organizational goals.

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# A Qualitative Review On Creative Accounting: A Bibliometric Analysis\*

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## ABSTRACT

After a string of accounting scandals, there has been a revival of interest in examining the relationship between corporate governance and creative accounting (like Enron, World Com, or Satyam). Due to the connection between creative accounting and corporate governance, the research is a legitimate topic for discussion. The use of innovative accounting practices may indicate structural weaknesses in a company. The present study employs a bibliometric analysis of 139 articles extracted from the Scopus database for performance analysis and scientific mapping.

R software has been used for evaluation and visualizations for bibliometric analysis. The analysis resulted in science mapping with co-occurrence analysis, network analysis, co-citation network, and collaboration network, helping to understand the research field in the form of conceptual, intellectual, and social structures. The United Kingdom, Malaysia, the United States, and India are significant countries leading in research on creative accounting. Overall, a thorough evaluation of the study suggested that the ethical application of creative accounting can boost an organization's success.

**Keywords:** Creative Accounting, Corporate Governance, Bibliometric Analysis, R Studio

## INTRODUCTION

As various rules govern accounting operations in each nation, legislators and standard-setters strive to formulate laws that are as precisely written as possible. Financial reporting, however, is not governed by any rule. As a result, those who engage in accounting fraud alter numbers and employ various tools to shape them as per their objectives. In international literature, earnings management and creative accounting are the most commonly used phrases involving manipulation.

Creative accounting comprises accounting techniques that adhere to applicable rules and regulations yet stray from the goals of

such standards. Creative accounting takes advantage of the flaws in accounting principles to portray a business in a more favourable light falsely. Although creative accounting procedures are legal, the vulnerabilities they leverage are frequently closed to deter such conduct.

Creative accounting can have several advantages, an important one being reducing income swings. However, the negative characteristics, such as fictitious earnings and dishonest capital structure, can mislead or send inaccurate information to readers of corporate reports. A lack of excellent corporate governance will almost result in an organization exploiting regulatory loopholes or wiggle space. However, an understanding of



accounting concepts is necessary to engage in creative accounting activities.

## 2. How Creative Accounting Works

A Primary benefit of public accounting statement is that they allow investors to compare the financial health of competing companies. However, when firms indulge in creative accounting, they often distort the value of their financial information. Creative accountants will always find bizarre and novel way to weak figures to a company's advantage. Their goal is to make a firm look as successful and profitable as possible;

sometimes, they will do this by twisting the truth. If a grey area in accounting is found, it may be manipulated, even if it results in misleading investors.

Getting caught can ruin a company's reputation overnight. However, some management teams are willing that risk, can do creative accounting because failure to meet short-term expectations of stock market year-end financial targets can adversely impacts are prices. It is also worth remembering that more attractive figures may lead to higher bonuses for directors, help convince a lender to give a firm of loan, and inflate the company's valuation in the event of a sale. Therefore, it is essential to understand the following creative accounting methods.

### (i) **Over-estimation of the inventory**

This tactic is employed by the management of certain businesses to artificially inflate the market worth of its inventory stockpiles, generating enormous profits over a fiscal year.

### (ii) **Non-provision of Potential Losses**

This form of creative accounting is quite complex technically. As a result to find accurate disclosures of potential losses in the notes to accounts, readers may mistakenly believe that the firm is utterly risk-free since it has no

known liabilities.

### (iii) **Booking expenses at a Lower Cost**

The business might occasionally accept cash or an old cheque to show customers lower prices. It aids management in documenting decreased annual expenses, and their books of accounts would reflect the lower expense figure, which can entice investors.

### (iv) **Falsification of Depreciation Costs and Rates**

This strategy is widely employed by businesses hoping to win over financial backers. A simple disclaimer is sufficient to alter the depreciation computation technique. There is no way to predict how long assets will last, and the administration frequently strives to impose an unrealistically long life span. Depreciation is not a financial outlay but affects a business's profits when miscalculated.

### (v) **Non-disclosure of actual liability**

It is another way of creative accounting because companies do not often disclose all their liabilities.

### (vi) **Falsifying sales and income reports**

This is something that the vast majority of businesses already do. It is not uncommon for them to decrease sales to reduce tax liability or inflate sales figures by using a sham transaction to impress potential investors with a higher-than-realized revenue number.

Creative accounting is neither illegal nor lawful, but its excessive usage can land a business in disgrace. Government regulation and international standards benefit and substantially influence financial reporting if adopted (Tassadaq & Malik, 2015).

## 3. Literature Review:

Creative accounting is also known as cooking the books (Lomax, 2003), window



dressing (Teo et al., 1998), income smoothing (Chong, 2006), aggressive accounting (Mulford and Comiskey, 2002), and cosmetic accounting (Karim et al., 2011). Thus, providing a standard and correct definition of creative accounting is complicated. Likewise, the appraisal of creative accounting lacks consistency. Schipper (1989) used the term earnings management to refer to the manipulation of disclosure of data (also known as disclosure management) as well as deliberate engagement in the procedures of financial reporting. According to Naser (1993), creative accounting is a process that exploits legal gaps and manipulates accounting data, using flexibility—choosing the measurement, evaluation, and informal methods that change accounting reports based on managers' expectations. Healy and Wahlen (1999) argued that earnings management happens when managers use their discretion in financial reporting to modify financial reports to deceive particular stakeholders about the firm's economic performance or to affect contractual outcomes dependent on reported accounting numbers. Similarly, Amat and Gowthorpe (2004) describe creativity in accounting as modifying financial reports via accounting alternatives, estimations, and other permissible methods. However, Mulford and Comiskey (2002) distinguish between creative accounting and earnings management. Yadav (2013) tends to suggest that corporate governance is the most effective way to prevent these actions because having an independent director may hinder creative accounting methods. Yadav et al. (2014) further identified techniques for mitigating the impact of creative accounting on the balance sheet. They presented a clear picture of novel accounting

techniques. Diana and Beatrice (2010) asserted that innovative accounting practices might benefit clients while endangering them. Denich & Hajdu (2021) stressed that firms must limit the use of creative accounting procedures to ensure that their business is conducted more ethically and transparently. Politicians need to participate in essential discussions to bridge the gaps. Kovalova et al. (2020) describe and evaluate the two methods for identifying creative accounting techniques. The Beneish model and the CFEBT approach, which examine cash flows and earnings before taxes, are used to find instances of fraud. Their investigation uncovers that businesses utilize accounting techniques to postpone bankruptcy filings. Likewise, Svabova et al. (2020) created new models for predicting the collapse of firms. The models were based on discriminant analysis and logistic regression, two different but related methods. Strakova and Michalkova (2020) contend that enterprises may overstate their income to make themselves appear healthier than they are, which is the reason for them becoming insolvent. Poradova & Siekelova (2020) provides two methods for categorizing creative accounting management variables. The first group includes parts derived from state income, while the second includes business-related components. Jurickova and Gregova (2020) elaborate that earnings manipulation may be done for various reasons, one important reason being the search for new investors. Qiu and Teng (2014) established the connection between earnings management and shareholders. Their study demonstrates that the practice of earnings management in China's agricultural enterprises has detrimental consequences on capital markets, leading to the loss of investors' money. Similarly, Krastev et al. (2020)



emphasized the potential harm that creative accounting poses to the financial system and the hazards it brings to enterprises.

Examining data from Serbian agri businesses, Pavlovic et al. (2018) found that gender differences are not to be blamed for profitability management but rather a range of other factors like culture, politics, religion, and the age of board members. According to Pavlovic et al. (2019b), there is no evidence that the age of the chairman or the board of directors influences earnings management practices (financial performance). In contrast, Susanto et al. (2019) demonstrated that tax aggressiveness, institution ownership, and leverage impact earnings management, but the other factors of managerial ownership, like board size, director independence, audit quality, or firm size, do not have any impact.

Trejo-Pechet et al. (2016) further utilized the discretionary pending model in their study. Their study indicated that managers might manipulate earnings by distributing resources between different types of accruals, suspicious accounts, receivable provisions, and unique items. The influence of a CEO's personality attributes on the manipulation of discretionary accruals was studied by Bouaziz et al. (2020). Cai et al. (2020) examined how morality, religion, and risk proxies could influence firms to switch from accrual to cash-based earnings management. But Agustia et al. (2020) argued there is no association between profit manipulation and business failure.

#### 4. The Present Study

In the above mentioned literature review, we note that there have been more quantitative empirical investigations on creative accounting than qualitative ones. Only a few

studies have used review-based research articles, but none on bibliometric analysis. Therefore, in this light, the current study focuses on a review-based qualitative analysis that includes a bibliometric analysis of creative accounting research articles from the year 1986 to 2022.

The bibliometric analysis attempts to seek answers to the following questions related to creative accounting.

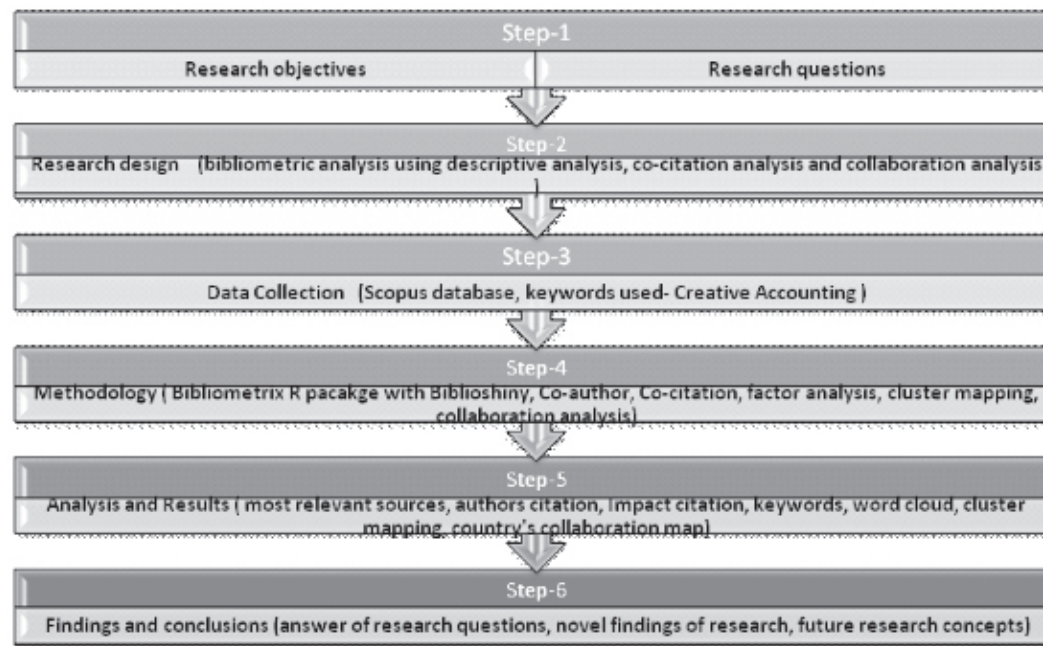
- What is the world wide view of Creative Accounting—
- What prospects exist for authors in this field of study—
- Which is the leading country conducting research in Creative Accounting—
- What is the position of India in the field of research in the same domain—

To explore the above questions more plausibly, we try to investigate the following:

1. To comprehend the past, present and future in the context of creative accounting;
2. Using bibliometric analysis to analyze the database based on authors, affiliations, countries, and collaboration, and
3. To assess the potential future research in the current field.

#### 5. Research Methodology

Research methodology is the specific procedure or technique used to identify, select, process, and analyze information about a topic. Figure 1 provides a step-by-step guide to the research methodology used for the current study. The research is mainly descriptive and examines various bibliometric analyses of secondary data sources, such as Scopus data.



Source: Self-compiled

The data for the current study was extracted from the Scopus database, the largest abstract and citation database of peer-reviewed literature. The Scopus database was searched by typing the keywords Creative Accounting (Lv et al., 2021). A total of 810 articles were found. After the data was further filtered, one hundred thirty-nine articles were received for further analysis. Table 1 displays the data addition and reduction elements in the Scopus database.

Table 1: Data Filtration Process in Scopus Database

Base	Insertion Criteria	Omission Criteria
Database	Scopus	Other databases
Publication Period	1986-2022	Before 1986
Document Types	Articles	Grey Literature
Source Type	Journals	Books, Conference Proceedings, Doctoral Thesis, Dissertation.
Subject Area	Social Science, Economics, Econometrics, Finance, Accounts, Business Management, Multidisciplinary and Humanities	In process Literature
Language	English	Other languages



To assess the results, R software 4.1.2 was used, and bibliometrix package for comprehensive science mapping analysis version 3.1.4 was installed. biblioshiny () was introduced by Aria, M., & Cuccurullo, C. (2017) typed in R console for working on bibliometric data analysis through biblioshiny. Both software packages can perform comprehensive bibliometric analysis and accept popular databases like Web of Science, Scopus, PubMed in CSV, and BibTeX files (Xie et al., 2020). The author's analysis and evaluation of the sources, documents, cluster mapping, co-citations, co-authors, and collaboration are carefully reviewed in the following section.

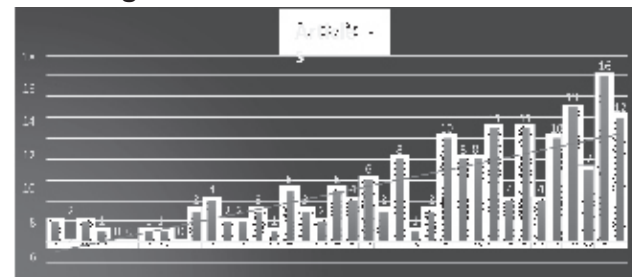
### 6. Analysis and Results

This section brings out the results and findings of the analysis.

Description	Results
MAIN INFORMATION ABOUT DATA	
Timespan	1986:2022
Sources (Journals, Books, etc.)	139
Documents	177
Annual Growth Rate %	5.1
Document Average Age	10.5
Average citations per doc	15.67
References	6788
DOCUMENT CONTENTS	
Keywords Plus (ID)	133
Author's Keywords (DE)	477
AUTHORS	
Authors	302
Authors of single-authored docs	52
AUTHORS COLLABORATION	
Single-authored docs	63
Co-Authors per Doc	2.03
International co-authorships %	14.12

The annual scientific output of publications on creative accounting is depicted in Figure 2. It demonstrates that only two papers were published in 1986, and that number remained extremely low until 2000. After that, the annual production of research articles increased gradually, and up until 2010, the trend line was upward, with a few slowdowns. However, the scientific production graph demonstrates that the research on creativity accounting is a developing area in the field of accounting.

**Figure2:Annual Scientific Production**



Source: Author's elaboration using Biblioshiny R package

Figure3 shows the yearly citations of research articles on Creative Accounting, and it shows that in 1986 only two articles were cited. The number of citations was very low till 2000, but there was growth in the annual citations, as is visible from the slope of the graph. The research in the field of Creative Accounting started increasing and reached 16 citations per year in 2021.

**Figure3:Average citations per year**

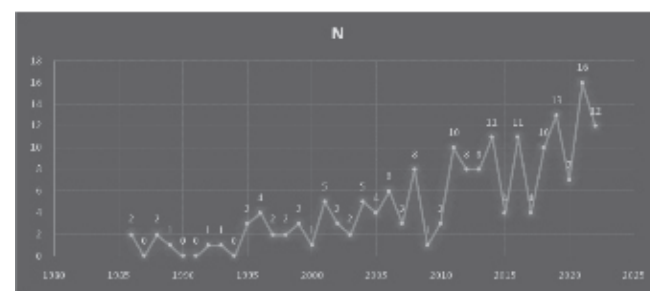
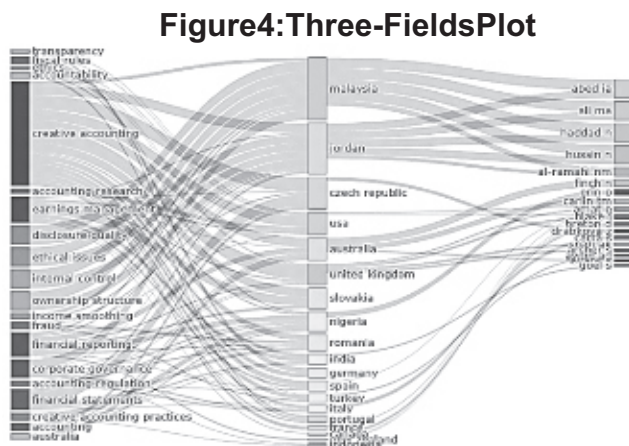


Figure 4 displays a three-field plot with 20 elements per field, with the author's name on the right, nations in the middle, and keywords on the left. These three elements are linked, and the greyline shows their relationship with related elements (Rusydiana,2021). The width of the grey thread between the elements reflects the total number of items. The middle column is associated with the left and right-side columns and shows the number of incoming and outgoing items number (Shi et al., 2020). Thus, the three fields plot visualizes the elements and the relationship with keywords, countries, and authors. The three-fields plot here reflects that Creative accounting is the keyword with the maximum outflow to multiple countries. Malaysia is the leading country in the research area, with five prominent authors.



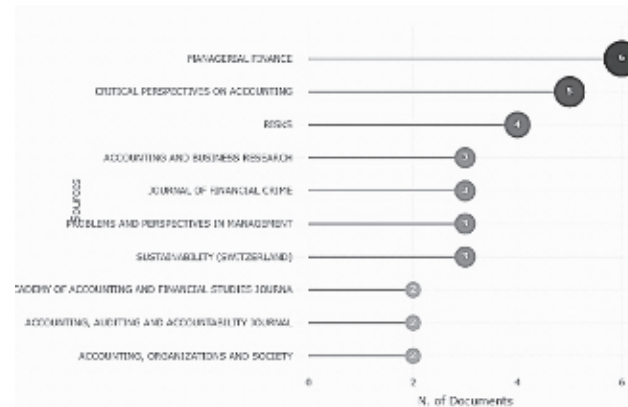
Source: Author's elaboration using Biblioshiny R package

## 6.2 Most Influential Sources

The top ten most pertinent sources are shown in Figure 5. Out of the 139 sources extracted from the Scopus data, Managerial Finance has the most articles (six), meaning that this journal has the most creative accounting research articles. The following two journals on this list are Critical Perspectives on Accounting and Risks. The majority of the

research on Creative Accounting is published by the top ten journals, as shown in the figure.

Figure 5: Most Relevant Sources

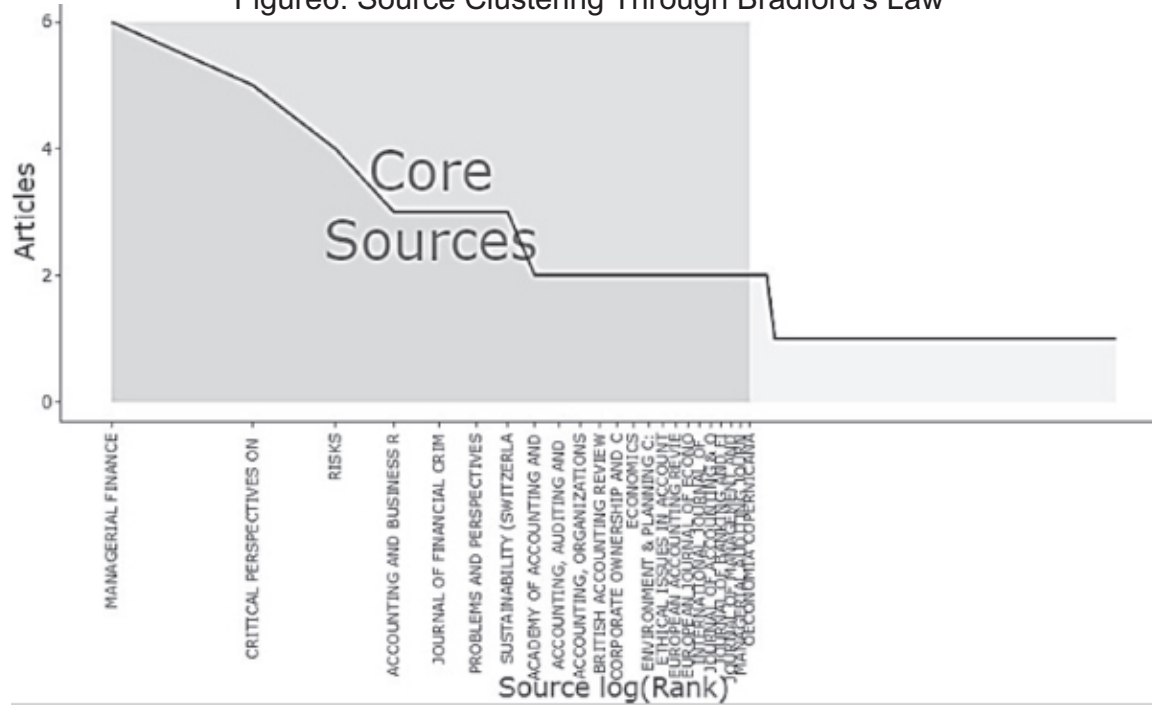


Source: Author's elaboration using Biblioshiny R package

In Figure 6, sources clustering is implemented through Bradford's Law. Bradford's Law is a pattern first described by Samuel C. Bradford in 1934 that estimates the exponentially diminishing returns of searching for references in science journals. Accordingly, if the number of journal articles is sorted into three groups, each with about one-third of all articles, the number of journals in each group will be proportional to  $1: n:n^2$ . (L. & Jeeva, 2021) Thus, it gives the three zones of clustering, as visible in figure 7, with the first zone comprising the Managerial Finance source. It shows that Managerial Finance is the primary leading source for research on Creative Accounting with a frequency of six. It means zones with high frequencies are the core sources for searching the research domain. The zone of the sources is decided based on frequencies, cumulative frequencies, and different frequencies are allotted the rank to the sources. The first zone consists of ranks from 1 to 23; the second zone from 24 to 81, and the third zone from 82 to 139.



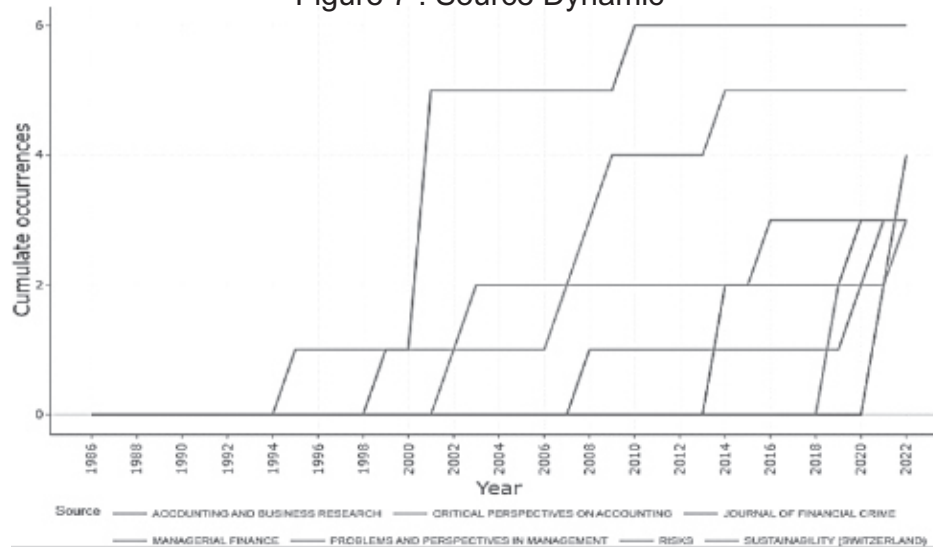
Figure6: Source Clustering Through Bradford's Law



Source: Author's elaboration using Biblioshiny R package

Figure 8 depicts the rise of the top sources over the course of the relevant years and at specific times. The first article on creative accounting was published in the Accounting and Business Research Journal in 1995. The graph unequivocally demonstrates that most journals have expanded since 2000, with Managerial Finance being the top journal.

Figure 7 : Source Dynamic



Source: Author's elaboration using Biblioshiny R package

### 6.3 Leading researchers, institutions and Countries

Figure 8 displays the ranking of the ten most influential authors in creative accounting research. Drabkova Z has the most publications compared to other writers on the list. The number of written documents is used to determine the author's significance. According to the data, most authors have between four and seven articles.



Source : Author's elaboration using Biblioshiny R package

The author's productivity using Lotka's Law is shown in Table 3. Lotka's Law of Scientific Production provides a framework for examining disparities in the output patterns of writers for a specific subject area and time period (Adigwe, 2016). According to the statistics mentioned above, 261 authors have only supplied one document, while six authors have each contributed four papers. It signifies that most authors have limited their investigation of creative accounting to a single article.

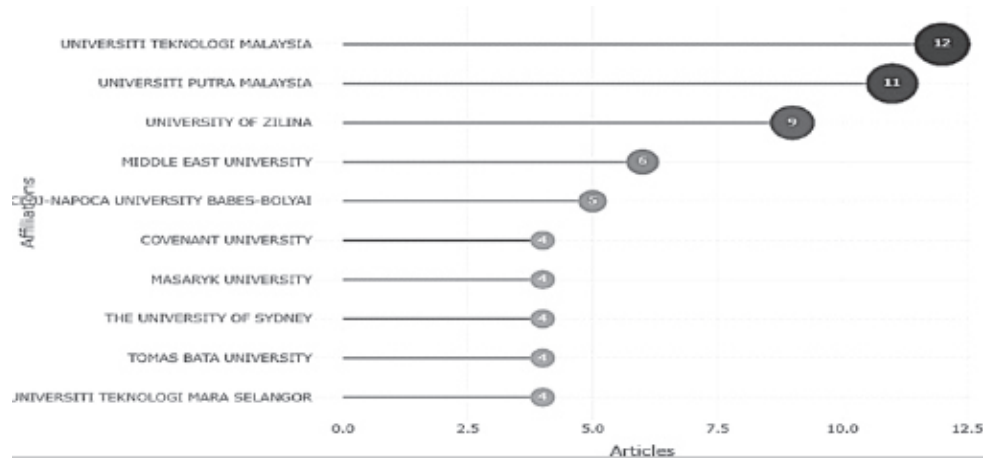
Table 3 :Author's productivity through Lotka's Law

Documentswritten	NoofAuthors	ProportionofAuthors
1	261	0.864
2	33	0.109
3	1	0.003
4	6	0.02
5	1	0.003



Figure 9 lists the top ten academic institutions that have significantly contributed to the field of creative accounting. According to the above affiliation data, twelve research publications on creative accounting have been published by University Teknologi, the top university in Malaysia. Moreover, universities in Malaysia are actively pursuing research on the topic of creative accounting

Figure 9: Most Relevant Affiliation



Source: Author's elaboration using Biblioshiny R package

Figure 10 displays the author's associated country, representing the top 20 countries out of a total of 58. Rectangles with the colour red indicate the author's collaboration with researchers from other countries, whereas rectangles with the colour green indicate the parent country's collaboration with local researchers. The figure demonstrates that while many countries, such as the Czech Republic, Turkey, India, Benin, Japan, and others, do not interact with other countries, the United Kingdom is the one that does so the most. However, the leading country with the most international partnerships is Malaysia.

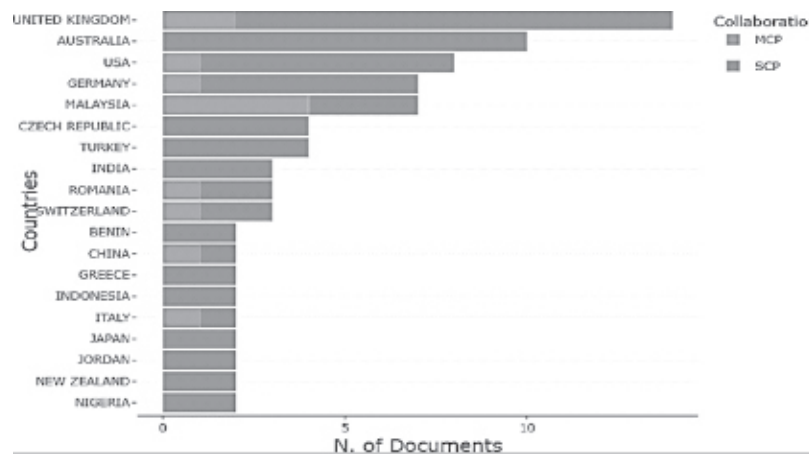


Figure 10: Corresponding Authors' Country

Source: Author's elaboration using Biblioshiny R package



Figure 11 depicts each nation's contribution to scientific knowledge in creative accounting. The darker shade of blue indicates a more significant number of occurrences, while the lighter shade indicates the countries' contributions with the least scientific significance. (Lovakov&Agadullina, 2017) The findings indicate that the United Kingdom is a frontrunner among countries in scientific production, with 36 publications scheduled to be published by 2022. Up to this point, India has only produced ten papers.

**Figure11:Country'sScientificProduction**

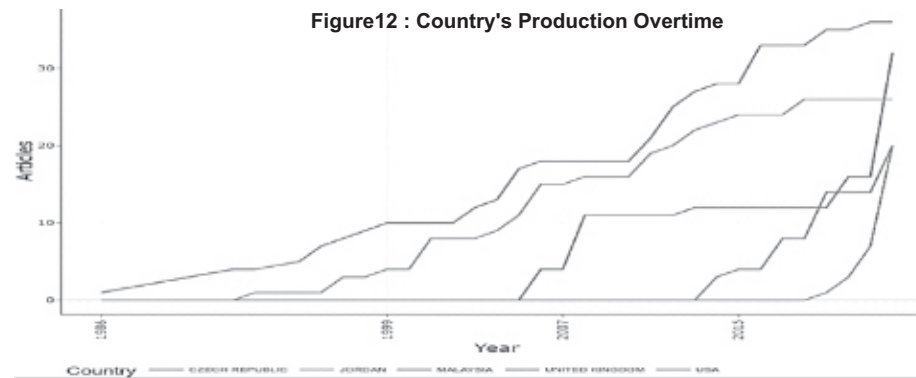


Source: Author's elaboration using Biblioshiny R package

Table 4 and Figure 12 illustrates the evolution of the production of the countries throughout time. It compares the commencement year of research work done by the countries with the years they were concerned. As per the above graph, the United Kingdom was the first to work on creative accounting in 1986 and has continued research till 2022. Czech Public is a new competitor that has recently emerged in research on creative accounting.

**Table 4: Country's Scientific Production**

Region	Freq
UK	36
MALAYSIA	32
USA	26
CZECHREPUBLIC	20
JORDAN	20
AUSTRALIA	19
SLOVAKIA	14
ROMANIA	13
GERMANY	12
NIGERIA	12



#### 6.4 Documents and Keyword Analysis

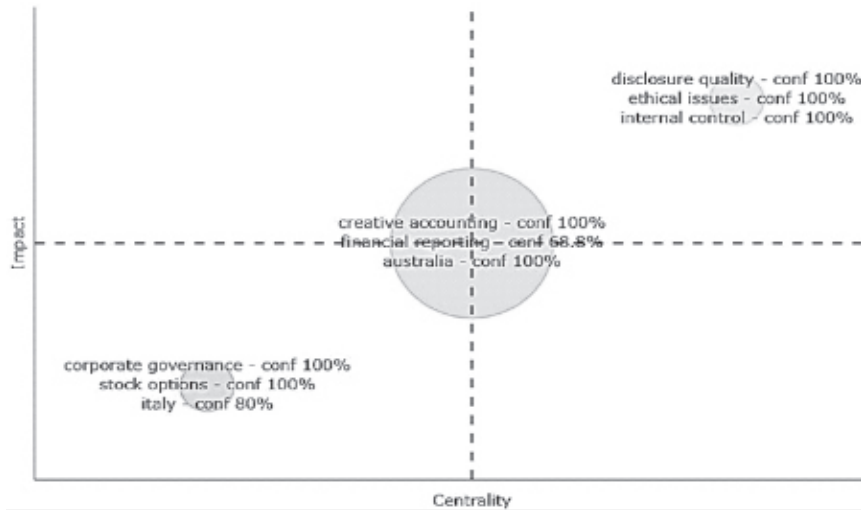
The ten most globally cited documents are listed in Table 5 below. The most cited document is Brandt L(2012), with a total of 766 citations, while ALT J (2013) is the least in this list.

Paper	DOI	Total Citations
BRANDT L, 2012, J DEV ECON	10.1016/j.jdeveco.2011.02.002	766
BENEISH MD, 2001, MANAG FINANC	10.1108/03074350110767411	147
MILESI-FERRETTI GM, 2004, J PUBLIC ECON	10.1016/S0047-2727(02)00076-2	141
VON HAGEN J, 2006, J BANK FINANC	10.1016/j.jbankfin.2006.05.011	104
WEINER J, 2013, WORLD DEV	10.1016/j.worlddev.2012.06.005	89
O'HANLON JE, 1999, BR ACCOUNT REV	10.1006/bare.1999.0116	87
STOLOWY II, 2004,	10.1108/eb043395	76
TSALAVOUTAS I, 2012, BR ACCOUNT REV	10.1016/j.bar.2012.09.004	69
SHAH AK, 1996, ACCOUNT ORGAN SOC	10.1016/0361-3682(95)00015-2	67
ALT J, 2013, BR J POLIT SCI	10.1017/S0007123414000064	60

Source: Author's elaboration using Biblioshiny R package

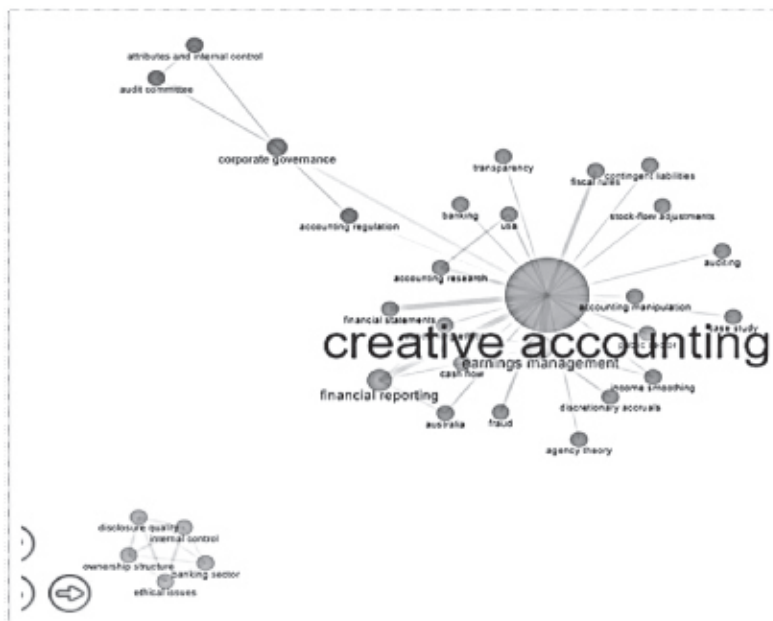


**Figure14:Clustering by Author's Keywords**



Source: Author's elaboration using Biblioshiny R package

**Figure15:Co-OccurrenceNetwork**



Source: Author's elaboration using Biblioshiny R package

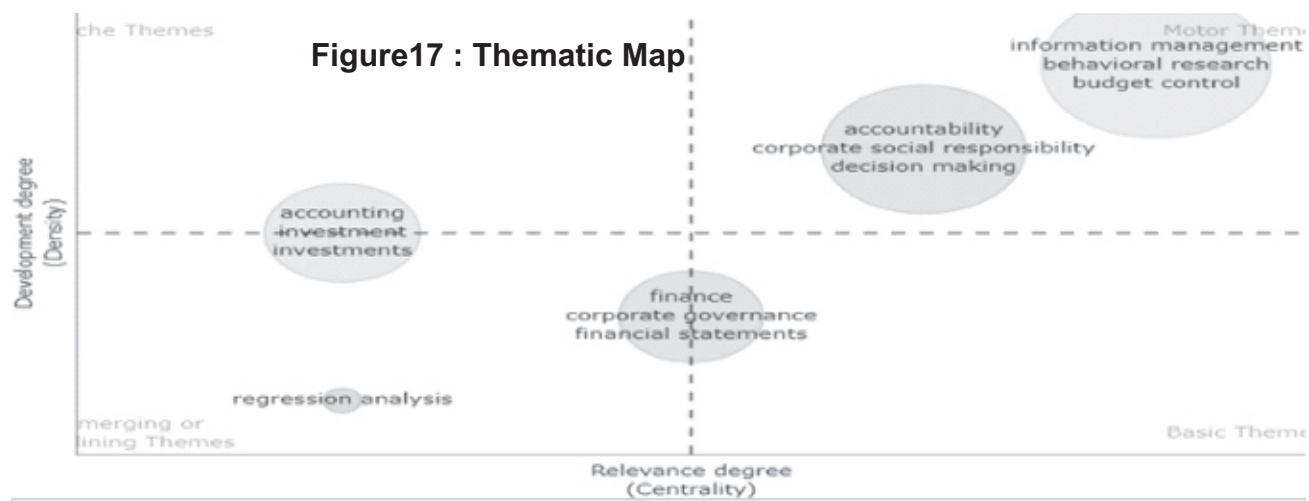
**6.5 Conceptual Structure of Creative Accounting Research**

Figure 15 depicts the co-occurrence analysis, which shows that three significant clusters are emerging based on keywords: creative accounting, corporate governance, and ownership structure. They are all linked to one another. The word's width indicates the relevance of a word's meaning in the context of the clusters. The appearance of the blue cluster demonstrates that creative accounting is the highest-ranking cluster. The blue cluster also contains some words relevant to creative accounting research.

Figure 16 thematic map shows the astonishing number of clusters occurrence, i.e., five maximum number of the cluster are coming into basic themes means that a maximum number of people are working in this domain and having a combination of the cluster related to the keyword's Information Management, Accountability, Corporate Governance, and Regression analysis. However, the cluster situated in ice themes needs to be worked upon: Accounting Investments.

**6.6. Intellectual and Social structure**

The works cited together are displayed in Figure 17, which can be found here. (Zupic&Ater, 2015) Three different co-citations clusters are coming out, and all three are connected. However, there are over 20 citations that have been co-cited together and have publications ranging from 1986 to 2022.



Source: Author's elaboration using Biblioshiny R package

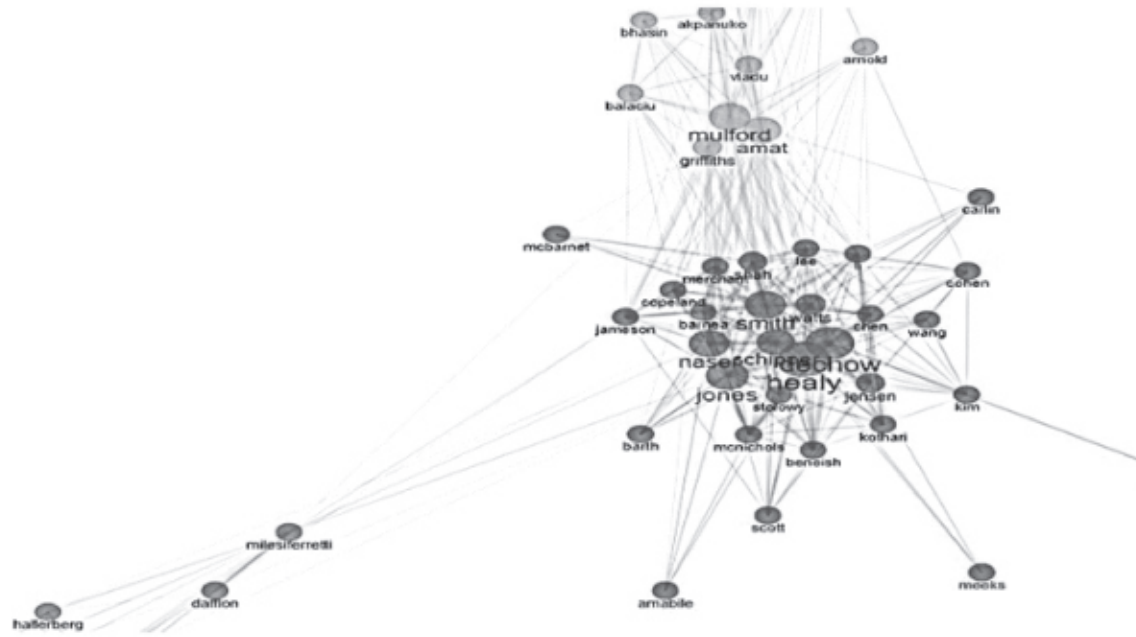
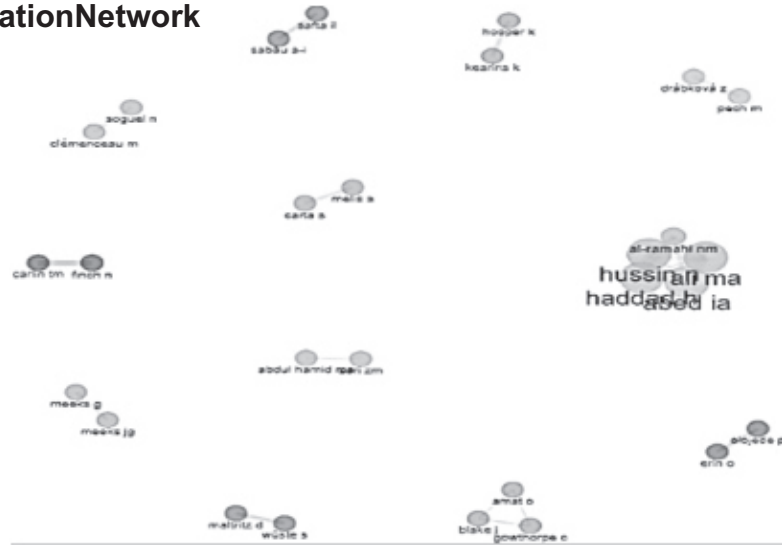


Figure 18 illustrates the collaboration of two or more authors across the globe on the reach of the creative accounting graph, which represents the 12 different clusters in which authors have worked together. According to the cooperation clusters, eight of the clusters only include the collaboration of two authors, one cluster involves the collaboration of three authors, and one cluster involves the collaboration of five clusters. Even if there is an adequate number of clusters, the number of writers actively participating in cluster collaboration is relatively low.



**Figure18:CollaborationNetwork**



Source: Author's elaboration using Biblioshiny R package

The extent to which the nation has conducted research in creative accounting is seen in Figure 19. The width of the connecting line represents the depth of each country's involvement in the collaboration. The primary countries working on this project are India, Australia, the United States of America, the United Kingdom, and Malaysia. Collaboration across countries in the creative accounting research field results in adding new philosophies. This is because different countries have different accounting principles and concepts. Therefore, the enhanced collaboration will resolve the ethical dilemma while utilizing cutting-edge accounting techniques.

**Figure18:Collaboration World Map**



Source: Author's elaboration using Biblioshiny R package

## 7. Conclusion

The bibliometrics data show very positive results for analyzing the Scopus database. Creative accounting is getting a new elevation, as presented by the data. Though the annual growth rate of annual citations is 12.8 per cent, only it will improve in the coming years. As per the Scopus database, the research started in 1986, but after 2000, the topic of creative accounting started increasing its citation and contribution. As shown from 2014 to date the current year, there has been a massive growth in the articles. The three field plots show that Indian and Indian authors contribute very well to recent research; according to Bradford's Law, several good sources contribute to creative accounting research. Journal Managerial Finance leads all the sources in the citation and relevance. The authors' production over time shows the limited contribution of authors, but with the trend, it may be expected that this number will increase with time. The Author's Productivity through Lotka's Law is also not productive. Author collaboration shows that the UK has maximum collaboration with other countries, and India collaborates less. India has a maximum number of articles in the scientific production of articles. Accounting is the most cited word. The author and the country's collaboration are also delighted concerning creative accounting.

Bibliometric methods reveal the great

potential for the quantitative confirmation of subjectively derived categories in published reviews and for exploring the research landscape and identifying the categories. (Zupic & Čater, 2015). As a result, the study concluded that different aspects of the bibliometric analysis show that creative accounting is a trending topic and that companies need to. Still, ethically, it can lead to great success. On the other hand, the misuse of creative accounting can result in the shutdown of the organization. According to the study's findings, India is doing well in creative accounting research; nevertheless, the authors from India could engage in more significant interaction with writers from other countries to improve international collaboration. In addition, India does not receive sufficient citations for its research even though it is not one of the top 10 nations in terms of the generation of scientific knowledge. Accounting creatively can transform the appearance of many new businesses with strong growth in productivity and profitability. The study concluded that solid and strict corporate governance could lead to ethical practices of creative accounting because it is not illegal. However, misleading accounting standards can threaten business firms and cause their investors to lose interest in them for the rest of their lives.

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## A Study On Problems And Challenges Faced Under Mgnrega Scheme: Insights From Kinnaur District Of Himachal Pradesh

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### ABSTRACT

Development of the rural/tribal household is very crucial for the inclusive and equitable growth. The government of India launched its flagship scheme, MGNREGA, which is an important programme towards realization of the right to work and perhaps is one of the largest and most ambitious rural employment programmes in the country. Most of the evaluation studies shown that the scheme is not working properly at ground level and have shown several anomalies because of its poor implementation and like other social security programmes, the implementation of MGNREGA is not free from flaw. The article discusses the nature and scale of MGNREGA crises in the study area and goes to examine the reasons for the crises. An examination of the case of Kinnaur district in Himachal Pradesh points to reasons for this crisis, including the absence of a strong grievance redressal system, weak financial institution, acute shortage of functionaries and indiscriminate use of technology. Therefore, an attempt has been made to highlight the problems faced by the sample beneficiaries related to their work, work-site and banking services related problems.

**Keywords:** MGNREGA, Tribal People, Work related problems, Work-site Problems and Employment Guarantee

### Introduction

The problems of unemployment have always been major obstacles to the economic development of India. It has crippled the country's economy from time to time. To deal with the unemployment problems Government of India has launched, from time to time, various unemployment schemes. Huge amount of public money is being spent on recurring annual basis to support wage employment programmes. A constant monitoring of these programmes is necessary to evaluate their contribution to employment generation vis-à-vis expenditure incurred on them. Various programmes have been launched to create direct employment opportunity and Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) has been hailed as a landmark

initiative to alleviate poverty and generate productive wage employment. The objective of the programme is to enhance the livelihood security of unorganised workers in rural areas by guaranteeing 100 days of wage employment in a financial year. MGNREGA has become a powerful instrument for inclusive growth in rural India through its impact on social protection, democratic governance and livelihood security. Since more than a decade MGNREGA is being implemented throughout the country, but it has not shown the result which had been expected are even put forwarded in MGNREGA objectives. Most of the studies shown that scheme is not working properly at ground level because of its poor implementation. Many issues are coming up in its implementation which are caused by



different factors such as complicated administrative structure with less competent staff, delay its payments, lack of human sources. Author has made an attempt to analyse these factors based on the study conducted in all the three administrative blocks of Kinnaur. This paper also tried to highlights if the act has implemented with spirit and commitment, how it can help to regenerate the community resources to achieve the prime goals of sustainable development.

### **Need & Scope of the Study**

More than a decade after coming into force the MGNREGA is suffering from a decline in employment budget caps, delay in wage payments and rampant violations of workers entitlement. MGNREGA has been in crisis for a few years now. Rural workers are finding it increasingly hard to get work and payment on time. Most of them are also denied under their other entitlements under the act such as: work-site facilities, unemployment allowances (When work is not given on time) and compensation in case wages are paid with delays. The present study has been made to analyse the work-related problems faced by the MGNREGs and to find out the problems faced by the sample beneficiaries in their worksite.

### **Objectives of the Study**

1. To analyse the work-related problems faced by the sample beneficiaries
2. To find out the problems faced by the sample beneficiaries at their work-site.
3. To examine other problems being faced by the workers of MGNREGs
4. To suggest the ways and strategies for

effective implementation of MGNREGA.

### **Methodology of the Study**

The selection of sample was based on convenient sampling method and the sample of 800 beneficiaries has been selected proportionately from all the three administrative blocks of Kinnaur district on the basis of number of workers registered under MGNREGA scheme and have worked 100 days in the year 2019. The study is based on collection of data mainly from primary source apart from secondary source. Primary data is collected through interview schedule. Secondary data is collected from panchayats office books, official websites and journals. The data obtained from the respondents are analysed with the help of weighted average method and factor analysis. Under weighted average method proper weightage is to be given to various items. The weightage to each item being proportional to the importance of the item in distribution. Weighted average ranking method is used to analyse the problems and results are tabulated.

### **Results and Discussion**

Table 1.1 explains the total variance and the factors extracted along with their Eigen values. Three factors have been extracted; the first factor related to work related problems comprising of different statements explain 59.490 percent of the total variance. Second most important factor explains 22.179 percent of the total variance whereas, the third factor deals with banking services-related problems accounts for 12.298 percent of the variance.

**Table 1.1: Total Variance Explained**

Component	Initial Eigen values			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
	Total	% of variance	Cumulative %	Total	% of variance	Cumulative %	Total	% of variance	Cumulative %
1	12.623	59.490	59.490	12.623	59.490	59.490	8.813	41.536	41.536
2	4.706	22.179	81.669	4.706	22.179	81.669	6.361	29.981	71.518
3	2.609	12.298	93.967	2.609	12.298	93.967	4.763	22.449	93.967
4	.318	1.199	95.165						
5	.186	.877	96.342						
6	.123	.578	96.920						
7	.108	.508	97.427						
8	.099	.465	97.892						
9	.083	.391	98.284						
10	.061	.289	98.573						
11	.056	.266	98.839						
12	.052	.244	99.083						
13	.044	.208	99.291						
14	.039	.186	99.477						
15	.032	.149	99.626						
16	.024	.114	99.740						
17	.020	.094	99.833						
18	.016	.074	99.907						
19	.013	.063	99.970						
20	.006	.030	100.000						

Extraction Method: Principal Component Analysis



Table 1.2 exhibits the results of rotated component matrix and shows that with high loadings from the twenty statements that three factors have been extracted through factor analysis i.e., work-related problems, work-site Problems and banking services Problems. Work-related problems have been loaded on Factor 1 i.e., selection of work, low wage more work, irregular employment, political influence, no health facilities, favouritism and workers panelised for administrative lapses. The variables which are loaded in Factor 2 i.e., work-site problems include allocation of work at worksite, possibility of injury, hazards, etc. during work, muster roll not available or not properly maintained, scarcity of drinking water, lack of proper guidance, no fixation of timings and no proper working environment. In Factor 3 i.e., Banking Service-related problems include: Opening/Maintaining a Bank Account, Lack of infrastructure/ staff, Attitude of Bank Officials, Banking Puzzles, Payment Related Problems and Less Branches of Bank.

Variables	Components		
	1	2	3
<i>Allocation of work at worksite</i>		.886	
<i>Possibility of injury, hazards, etc. during work</i>		1.065	
<i>Muster roll not available or not properly maintained</i>		.936	
<i>Scarcity of Drinking water</i>		.954	
<i>Lack of proper guidance</i>		.888	
<i>No fixation of timings</i>		.981	
<i>No proper working environment</i>		.321	
<i>Selection of Work</i>	.966		
<i>Low wage more work</i>	.971		
<i>Irregular Employment</i>	.948		
<i>Political influence</i>	.988		
<i>No health facilities</i>	.997		
<i>Favouritism</i>	.898		
<i>Workers panelised for administrative lapses</i>	.963		
<i>Opening/Maintaining a Bank Account</i>			.962
<i>Lack of infrastructure / staff</i>			.987
<i>Attitude of Bank Officials</i>			.983
<i>Banking Puzzles</i>			.962
<i>Payment Related Problems</i>			.013
<i>Less Branches of Bank</i>			.010

Extraction Method: Principal Component Analysis.  
Rotation Method: Varimax with Kaiser Normalization.  
Rotation converged in 5 iterations.

### Problems Faced by Mgnrega Scheme Workers

The problems of workers are group in two major categories viz: work related problems and work-site related problems.

#### Work-related Problems

- Low wage more work
- Irregular employment
- Unawareness about job
- No extra benefit from Government

#### Work-site Problems

- Scarcity of drinking water
- Lack of sanitary facility
- No security at the worksite
- Lack of creche facility for children
- Less rest time

**Table1.3: Descriptive Statistics on Work Related Problems**

Work-Related Problems	Mean	S.D
<i>Selection of Work</i>	<i>3.22</i>	<i>.985</i>
<i>Low wage more work</i>	<i>3.05</i>	<i>1.161</i>
<i>Irregular Employment</i>	<i>3.20</i>	<i>1.031</i>
<i>Political influence</i>	<i>3.13</i>	<i>1.080</i>
<i>Lack of health facilities</i>	<i>3.22</i>	<i>.998</i>
<i>Favoritism</i>	<i>3.14</i>	<i>1.098</i>
<i>Workers panalised for administrative lapses</i>	<i>3.01</i>	<i>1.048</i>

Source: Primary Probe

Table 1.3 reveals that mean score of responses on work related problems has been found above to the average mean score. Mean score of responses on problems related to selection of work and health facilities was found highest (3.22), followed by untimely employment (3.20), favouritism (3.14) and political influence (3.13).



Table 1.3 reveals that mean score of responses on work related problems has been found above to the average mean score. Mean score of responses on problems related to selection of work and health facilities was found highest (3.22), followed by untimely employment (3.20), favouritism (3.14) and political influence (3.13).

**Table 1.4: Descriptive Statistics on Work-Site Problems**

Work-Site Problems	Mean	S.D
<i>Allocation of work at worksite</i>	<i>3.03</i>	<i>1.037</i>
<i>Possibility of injury, hazards, etc. during work</i>	<i>3.04</i>	<i>1.035</i>
<i>Muster roll not available or not properly maintained</i>	<i>3.05</i>	<i>1.019</i>
<i>Scarcity of Drinking water</i>	<i>3.01</i>	<i>1.063</i>
<i>Lack of proper guidance</i>	<i>2.98</i>	<i>1.068</i>
<i>No timings of work</i>	<i>2.97</i>	<i>1.023</i>
<i>No healthy working environment</i>	<i>2.56</i>	<i>.987</i>

Source: Primary Probe

Table 1.4 reveals that workers are facing the problems at worksite mainly due to non-availability of proper record of muster roll (3.05), possibility of injury (3.04), favouritism in allocation of work (3.03) and nonavailability of drinking water facilities (3.01) whereas, mean score of responses on no fix timing of work(2.97) and unhealthy work environment less than the average mean score.

With a view to enhance the reliability of wage payment under the MGNREGA scheme, schedule II of the Act has been amended to make wage disbursement through banks and post offices as payment of wages remains one of the mazor challenges faced by MGNREGA due to corruption, delay of payments and other leakages.



**Table 1.5 Descriptive Statistics on Bank Services Related Problems**

Banking Services Related Problems	Mean	S.D
<i>Opening/Maintaining a Bank Account</i>	<i>2.5250</i>	<i>.98137</i>
<i>Lack of infrastructure / staff</i>	<i>2.48</i>	<i>.99427</i>
<i>Attitude of Bank Officials</i>	<i>2.49</i>	<i>.99435</i>
<i>Banking Puzzles</i>	<i>2.48</i>	<i>.97380</i>
<i>Payment Related Problems</i>	<i>2.90</i>	<i>.98550</i>
<i>Less Branches of Bank</i>	<i>2.85</i>	<i>1.01748</i>

Source: Primary Probe

Table 1.5 shows that the MGNREGA workers in the study area are not facing too much problems related to banking services as the mean score of responses are mainly due to payment related (2.90), and less number of branches (2.85).

**Pearson’s Correlation Coefficient Between Problems Faced by Workers**

Table 1.6 which presents the zero-order correlation matrix between main problems faced by the workers in the study area under MGNREGS reveals that there is a high positive correlation coefficient between work-related and work-site related problem (.746). The correlation coefficient between work-related and Banking service-related problems is 0.535, which indicates 53.5 percentage positive relationship between work-related and Banking service-related problems and is significant at one percent level.

**Table 1.6: Pearson’s Correlation Coefficient**

Problems	Work Related Problems	Work-Site Problems	Banking Service-Related Problems
Work Related Problems	<i>1.000</i>	<i>.746**</i>	<i>.535**</i>
Work-Site Problems	-	<i>1.000</i>	<i>.420**</i>
Banking Service-Related Problems	-	-	<i>1.000</i>

Source: Primary Probe



Note: \*\* Denotes significant at the 1% level.

The correlation coefficient between work-site and the banking service-related problems is .420, which indicates 42.0 percentage positive relationship between work-site and the banking service-related problems and is significant at one percentage level of significant.

#### Conclusion

Political and bureaucracy seen as abstract in execution of schemes. The poor had become weary of the scheme because of lack of regularity and assurance of wages and where erring officials were not punished nor an unemployment allowance granted to any worker who was not provided with work. There is a need to create mass level awareness about the programme, recruitment of competent and sensitive human resource should be the part of implementation process to ensure realization of desired goals of

MGNREGA policy. There is a need to create proper monitoring and coordination system with less paper work to ensure the quality in work within stipulated time.

#### Measures to be Taken and Way Forward

- Proper and timely allocation of funds
- Ensuring minimum wages for workers
- Proper Job card verification
- Ensuring employment to rural household as per demand for work
- Ensuring efficient grievance redressal mechanism

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# Sentiment analysis for the COVID-19 pandemic: with special reference to leadership role in building emotional resilience

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## ABSTRACT

analysing the measures adopted by different leaders of variant companies in India, to tackle the outbreak of Covid-19 pandemic.

**Design/Methodology/Approach:** The study gathers evidence from various primary and secondary sources of data analyses them from different perspectives.

**Findings:** The study identifies social and emotional effects that pandemic has had nationally. The study also highlights the various measures undertaken by leasers to counter/ support these effects.

**Research limitations/ Implications:** The study is limited to the affect that a restriction on mobility hampered the evidence gathering. The authors had access to limited primary resources. This study aims to provide true picture of the efforts put in by leaders to manage the fatal virus outbreak (emotionally) at a national level.

**Originality/ Value:** This will be a kind of first study to do a social analysis in the Indian subcontinent. The study gathers evidence from quite rich sources to analyse the various measures taken by leaders in India, to manage the impact of the Covid-19 pandemic on society.

**Keywords:** societal brunt, Sentiments, Covid-19, India

**Paper Type:** Exploratory

## 1.1 Introduction

The COVID-19 epidemic has contaminated around seven million of populace and casualty levy has crossed all limits the entire globe. India too has borne the impact with cases increasing each day. The preliminary case of COVID-19 in India was

acknowledged on 30<sup>th</sup> of January, 2020 and as of June 7, 2020, inveterate cases stand at 2.4 lakhs with more than 1500 deaths in the past one week in the country. (Dr Pallika Singh, National Herald, 9 June, 2020). Due to the incessant thrashing of Covid-19-related news in the past few months, the civilization at large has been engulfed in exceptional



dread & anxiety (Sandeep Khanwalker, The Times of India, 7 June, 2020). COVID-19 has badly smacked not only the country's financial system but also the emotional and psychosomatic wellbeing of employees. As employees working from home are in front of job cuts, salary cuts and hindrance in appraisals on one hand and on the other workforce working on-site in industries are under high anxiety level due to the trepidation of getting infected. (Author's Name, 12 Apr 2020, PTI).

The Covid -19 is upsetting the whole world considerably and is expected to amend the countenance of the world in loads of ways. For This paper, various sources were exhausted to swot up the current situation (impact of Covid-19 on social measures and related emotions) and following observations are extracted

Talking about India, the hit of the pandemic is noticeable across the sectors globally, but its collision on weaker sections, females and brood has been gigantic in country. As not buried anymore, enormous social stress is resulting out of this pandemic due to constrained travelling, proscription of social gatherings, communal isolation with family and friends, shutting of amusement and holiday spaces and above all, a fright of getting infected and unavailability of passable and rapid medical facilities (**Dr. Palika Singh, National Herald, 9 June, 2020**).

Another bothering crash of covid-19 can be seen on jobs. **Job loss** is the most ruthless and will have both, immediate and long-term effects, like lowering economic growth and rise in inequality (**Economic Times, 11 June, 2020**). As on 17<sup>th</sup> May, 2020, redundancy was 24 percent, reason being, closure of offices,

decrease in demand and disruption of workforce. Social isolation imposed job losses, several households terminated essential services, the one, that are paid monthly (Sandhya Keelery, Statista, 15 June, 2020)

Covid-19 pandemic has left the world in pain. People are suffering, not only those who are getting infected, but also, those, who are in fright of getting infected. So, more or less every individual is in huge trauma. Maintaining social concord in the country had become a huge confront, which is being faced by Indian Government, every passing day. Every phase is being taken care by GOI that could give respite to the citizens in any compartment. To control the panic and to give hope to country that government is with them, one more such step taken by government is allowing 29 insurance companies to promote short term corona policy named as Kavach. In the midst of rapid hike in corona virus cases in country, the regulating body IRDAI has allowed to run above mentioned policy. A number of insurance personnel have launched corona kavach plan, with sum insured ranging from 50,000 to Rs 5lakh. (**Business Today, 11 July, 2020**).

Pandemics lead to business commotion. The outbreak of a pandemic causes the closure of schools and workplaces as well as the shortening of working hours as measures to tone down the further swell of disease. These business closures lead to staff layoffs and redundancies finances which escort to negative impact on mental health of the people. (Salima Hamaouche, Emerald Open Research, 20 April, 2020).



Fig.1.1 Source: Covid 19 Risks Outlook 2020, an Initial Portray

Many research and studies have reflected that from the day when covid-19 has invaded this globe, people across the planet are in fear. This deadly disease has impacted the life of every individual in some or the other mode. Separation of self, communal distancing, financial crunch, dread, unease and other miserable emotions along with economic thrash is causing huge psychological distress. This global health pandemic has touched every human person's life in some way or the other, forcing isolation, indecision, annoyance, and hopelessness and this united with the monetary meltdown is causing gigantic mental distress. This pandemic called as Covid-19 is a big peril to people all around the globe, it's not only putting human life at big risk, but is also a cause of economic distress and its indiscernible emotional strain. (Relief web, 23 May, 2020).

### 1.2 Data Collection

The data gathering was completed via various prime sources such as government websites, reports, etc. as well as a range of secondary sources such as research papers, newspaper articles, company's reports,

blogs, interviews, e-books, etc. The authors exhausted every source to craft the study graspable by including the broad policies & measures, both existing as well as new. This paper is theoretical and combine the different measures undertaken by the Government of India (GOI) to manage the social impact of outbreak and also highlights the diverse methods adopted by HR leaders of certain companies to manage covid distress of employees.

This paper is divided into 3 sections, namely:

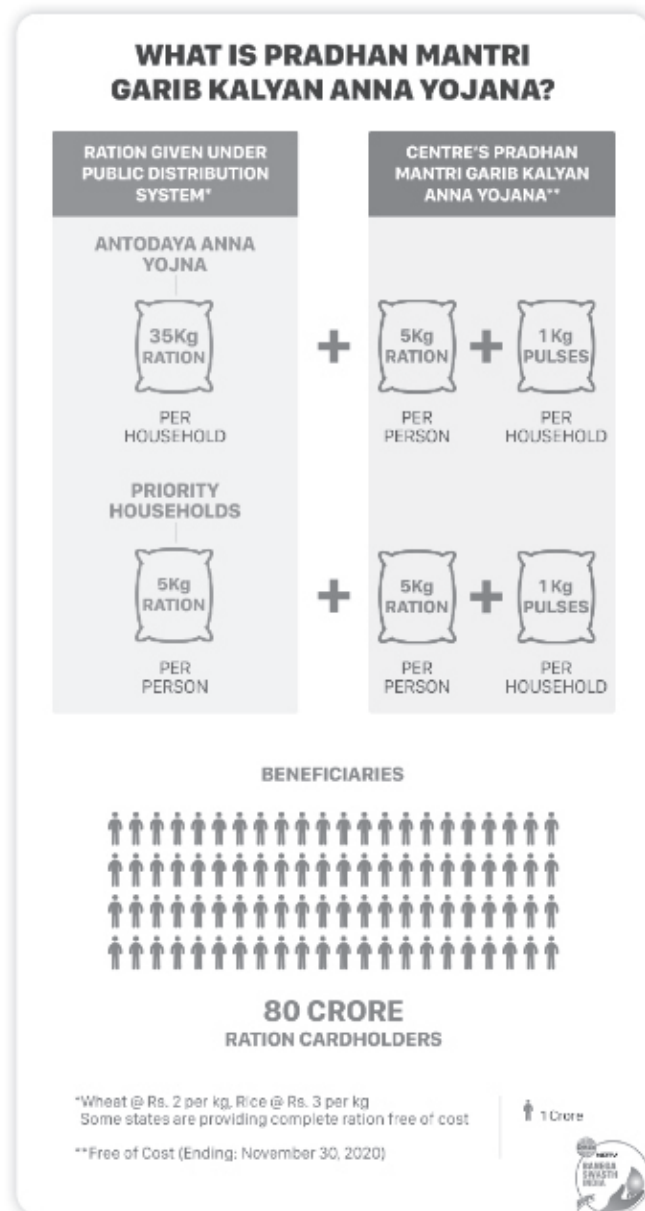
- GOI Policies to deal with Social Breakdown
- Employees Stressors
- Covid Stress Management by HR Leaders

### 1.3 GOI Policies to deal with Social Breakdown Food Security

Gigantic decision of lockdown to lethargic the multiply of the corona virus disease (Covid-19) has inflicted a profound cost on India's poor. Most have seen their incomes tumbled down; many have seen their families uprooted; some have even lost their lives. Due to Covid situation many of the employees could not even fix up rations for



them. To make sure that all such deprived may get food, GOI has launched PMGKAY( Pradhan Mantri Garib Kalyan Anna Yojana). According to this system five kilo grams of wheat and rice will be given per person at zero cost. Under the same scheme, 1 kg of chosen pulse (based on provincial predilection) will also be added without any charges to each household under this scheme. The whole control and monitoring of distribution will be handled by Public Distribution Scheme (PDS). Earlier this scheme was for three months, April, may and June. But now it has been extended up till November end. (Barkha Mathur, NDTV, 14 July, 2020)



### Social fortification

The MGNREGS Act is implemented to catalyse the living sanctuary of people in rustic areas. It assures hundred days of wage-employment to a pastoral family where, the mature members volunteer to do sloppy physical labour, in a financial year. There's a Wage increase from INR 182/- to INR 202/-. Such increase is intended to benefit around fifty million families. The wage boost will lead to an added proceeds of INR 2,000/- for each hand (KPMG, 8 July 2020). The changes in MGNREGS are inclined towards eradicating rural distress caused due to covid-19. The corona virus lockdown has left many people redundant across the country and MGNREGS is providing them an option to make ends meet. (Economic Times, 30 May, 2020). To make sure that crores of migrant labours affected by lockdown due to covid-19 pandemic, find work for themselves after returning to their villages, the government has allocated an additional Forty Thousand Crore under MGNREGS for the existing fiscal. (Surya Sarthi Ray, financial express, 8 July, 2020). Further, the GOI has also introduced Rs 50,000-crore rural inclined Garib Kalyan Rojgar Abhiyan, to enhance living opportunities for returnee vagrant workers. (Surya Sarthi Ray, financial express, 8 July, 2020).

Fig. 1.2 Source: Swachh India. NDTV.com

### **1.3.1 Healthcare Programs**

Covid-19 outbreak has placed extraordinary demands on country's health system. Country's healthcare facilities and personnel are suffused with surplus of related activities. These activities include proper mapping of all existing health facilities. Every state is responsible of identifying and designating facilities like CCC (covid care centres), DCHC (dedicated covid health centres) and DCH (dedicated covid hospital) as per the guidance issued. Monitoring of PMJAY (Pradhan Mantri Jan Arogya Yojna) empanelled hospitals, regarding delivery of essential medical services. (Ministry of health and family welfare, 13 April, 2020).

### **1.3.2 Employees Stressors**

Covid-19 had become a major cause of significant distress around the globe. It is resulting in evident corporeal symptoms in infected cases; and is also causing sombre scratch to public mental health. India, like other countries, had come up with a nationwide lockdown to hold and curtail the viral transmission (Rahman et al. 23 June, 2020). The recent condition is predominantly upsetting youth employees with seventy percent of respondents under the age of 24 and sixty three percent of respondents between the ages of 24 and 34 dictating, they felt apprehensive or hassled as a result of working from home (Mayson Hayes, 28 May, 2020). COVID-19 has severely impacted the behavior of employees due to job insecurity, fear of disease and coping up with the new digital work environment. Because of which, employee involvement has become a most crucial role in present times (NayelaMulla, 10 July 2020). Due to lockdown and the general economic suffering globally, employers in almost every sector are in front of a momentous money crisis Reason being, the lack of production

and/or consumption by customers. This has resulted in imposing loads of businesses to scrutinize various cost-cutting techniques to make sure that they manage to sustain their business once the lockdown withdrawn. (Nohid Nooreyzedan, 29 July, 2020).

### **1.4 Covid Stress Management by HR Leaders**

As we are going through a hard time both professionally and socially, the HR influential of various organizations are playing a crucial role for employees in coping up such situation. Like some HR leaders are talking to the employees as well as their family members on regular basis, some are organizing yoga, quiz and e-classes for enhancing the skills. By organizing guest lectures on communication and presentation skills, the HR planners are also understanding the personal responsibilities of their employees by conducting various session on parenting and keeping the employees engaged in positive work (Sanjay Saini, 18 april, 2020). Another example is of HR leaders of Walmart India, as they are supporting their employees by providing appreciation allowance to field associates, conducting happiness sessions, communicating with employees the positive news, organization's action plan and career road map post COVID-19. As this is the time, of accountability, from both employers and workers (12 Apr 2020, PTI). However most of the organizations have opted for WFH (work from home) but not isolated working is not possible in every sector/company. Infact not all the employees of all organizations are contributing equally. At this time the biggest confront for developed companies like SAR, CEAT & Aditya Birla engage in smartly utilising the letup of the employees. The HR leaders of such companies are doing really very well by



converting such challenging situation into opportunity by engaging the employees in developing their skills as the nature of the job of field employees do not allow them for self upgradation. The HR leaders too, put in endeavours to unite sensitively with their employees by conducting fitness sessions and organizing webinars on positive thinking during pandemic situation. They also provide the counseling sessions as the employees are very much worried about their jobs loss and panic of getting contaminated (Goswami et al. 31 March, 2020). Numerous global companies like, Deloitte, Unilever indulged in planning and conducting guidance and mentorship programs during covid state to support the career as well as life ambitions of employees thus having more loyal employees. It also provides guidance to employees about how to approach rear stronger and prepared to begin the after-effects of Covid-19(Sonika Sharma, 9 June,2020). In order to deal with post COVID era, the organizations need to update their working along with their leadership styles; as people may suffer from post-traumatic stress. Under this, the HR leaders plays a prominent role, they require persistence, compassion and versatility. This versatility is based on the precepts of grasp and suppleness. The associations should be sufficiently bold to keep aside principle dimensions which are not, at this face vital and sufficiently compassionate for their workforce to mend on autonomous selections and choices (Shweta Modgil,23 April,2020). COVID-19 has severely impacted the behavior of employees due to job insecurity, fear of disease and coping up with the new digital work environment. Because of which, employee involvement has become a most crucial role in present times. Various

initiatives are being taken to ensure employee engagement, productivity and morale. Towards guaranteeing a smooth work process and group holding, separate group leads are directing an everyday stand up meeting to consider work expectations and resolve any bottlenecks. The organization will continue with the same working pattern with more than 50% employees as the organization is considering work from home a helpful, timesaving and savvy choice for their association (NayelaMulla, 10 July, 2020).

### **1.5 Conclusion**

This paper aimed to explore various primary and secondary sources to combine the various measures adopted by the GOI to tackle and manage the impact of COVID-19 outbreak on social factors. Further the study also reflects that how HR leaders are putting all endeavours to help employees to cope up with covid stressors in best possible way. This paper, in no way provides any analysis of the adopted measures and is confined to only providing a broad overview of the Indian pandemic management in relation to social factors and employee resilience post covid.

The authors though suggest some broad suggestions to conquer a few challenges or shortcomings in the measures adopted during this pandemic. This pandemic has brought forth the need to develop a premature caution structure to efficiently deal with a social panic aroused out of pandemic. In case of Companies, HR leaders should be proactive when it comes to building up emotional stability during pandemic situations. Continuous counselling, one on one conversation, problem hearing and solving are some of the measures that should be adopted by the company HR to maintain



emotional harmony. Kurt Levin's theory of change can do wonders in such an unusual situation. Taking employees into confidence and then implementing changes imposed due to pandemic repercussions can help in building trust between employer and employees. Coded by Ratan Tata, laying off staff is not a solution; in fact one has to be very sensitive and sensible to all stakeholder. Every employer must understand that they have responsibility towards their

employees.(Hindustan Times, 23 July, 2020). The measures discussed in this study are the suggestions introduced in a broad structure. Therefore, this study is not meticulous but rather inclusive at best. These measures are a kind of therapy to a difficulty, thus, such measures must be revised and improved dynamically whereas effectual operation must be insisted upon by incessant monitoring, or suggestions will cause to be ineffectual.

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## Defining Emotional Intelligence at Workplace:

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### ABSTRACT

The concept of EQ coined in year 1995 by Daniel Goleman in his book "Emotional intelligence: why it can matter more than IQ". He argued that EQ played pivotal role at workplace. After inception of this concept, the whole world quickly attracted attention towards EQ phenomenon that includes General public and corporate world. Many researchers have suggested that EQ is the backbone to be successful in personal and professional life and equally important as Intelligent Quotient (IQ). Emotional Intelligence helps the employees to increase their emotional self-awareness, emotional expression, creativity, increase tolerance, increase trust and integrity, improve relations within and across the organization and thereby increase the performance of each employee and the organization as a whole.

The whole paper has been structured in the following manner: The first section presents an overall picture of Emotional intelligence at workplace in present scenario. The section II analyzes the connection between EQ and IQ in individual's life and how they manage their relationship with their colleagues. Challenging issues and concerns in maintaining professionalism has been explained in third section of the paper. Finally, the paper ends with a brief conclusion of the authors which is almost a summary of the whole paper and the issue we are dealing in day to day life. The objectives of this article are to study the determinants of emotional intelligence of employees at work place and to understand the extent of employee's awareness towards emotional intelligence. The focus is on how to utilize and balance emotional intelligence and why EQ matters most at workplace for interpersonal relationship.

The study is descriptive in nature and based on secondary data available from published reports and research articles. The limitation of this paper is inadequacy of the data and variance in the data available from different sources.

Key words: self awareness, Empathy, Education, Introspection, Emotional Quotient (EQ)

### INTRODUCTION:

"Emotional Intelligence is the ability to sense, understand value and effectively apply the power of emotions as a source of human energy, information, trust, creativity and influence".

- DANIEL GOLEMAN

Since the inception of Emotional Intelligence in our life it plays very important role in, whether its personal life or professional one must maintain the work-life. Balance between these two which is now-days something which is very concerning like meeting both the ends. Undoubtedly it's a challenging Scenario, whether it's our relation with our family, colleagues or boss all are important one must sync all these and move

forward with maintaining emotional Balance this is the need of the Hour. Emotional Intelligence (EI) must somehow combine two of the three states of mind cognition (Feeling) and affect, or Intelligence and emotion. Emotional intelligence refers to the ability to perceive, control, and evaluate emotions. Analyst believe Emotional Intelligence (EQ) is a inborn characteristics, or others says that you can train yourself to learn Emotional Intelligence and strengthen it in day by day to improve your interpersonal relations although number of testing instruments has been developed to test it content and approach varies. In an organization if an Employees who has a high EQ he/she must express his emotions very well but also understand the Emotions of others. EQ is



not all about being soft from the heart but also being empathetic with others. It allows employees think more creatively and use their emotions to solve problems. Generally Emotional Intelligence overlaps with general intelligence. But it is a quality of Emotional intelligent person who is well versed in four areas like spotting emotions, using emotions, understanding emotions, and regulating emotions.

### **Objective of the Paper:**

- To study the determinants of emotional intelligence of employees at work place.
- To understand the employee's awareness towards emotional intelligence.
- How to utilize and balance emotional intelligence and why EQ matters most at workplace for interpersonal relationship.
- To maintain work life balance in an Organization and Stress Management.

### **Research Methodology:**

The study is descriptive in nature and based on secondary data available from published reports and research articles. The limitation of this paper is inadequacy of the data and variance in the data available from different sources. The secondary data includes magazines, newspapers, books, journals, etc.

### **Emotional Intelligence At workplace**

Emotional Intelligence helps the employees to increase their emotional self-awareness, emotional expression, creativity, increase tolerance, increase trust and integrity, improve relations within and across the organization and thereby increase the performance of each employee at workplace. Emotional intelligence is one of the few key characteristics that give rise to visionary leaders in an organization. It plays a significant role in the organization and becomes an important criteria of evaluation for judgment of an effective employee, increases productivity and trust within and across the organization. A person who is emotionally intelligent definitely works in teams, understands his /her colleagues well, handle the conflict well, also aware of his

emotional well being and sound mental health, Definitely on longer run this person is successful in every sphere of life and maintain work life balance.

### **Determinants of EI**

#### **RELATIONSHIP FACTOR**

Relationships are associated with a number of positive outcomes (e.g., happiness, less stress) and are actively pursued for those individuals desiring them. Little attention has to be devoted for finding ways to preserve and pass on social relationships that are so important to business continuity. There are numerous opportunities to form social relationships with their co-workers which bring the team spirit among employees. Mentoring is necessary to pass on social relationships and also social relationships are important for defending relationships between an organization and its customers, suppliers, distributors, and other relevant groups on which the organization depends for its success. Without making the effort to pass on these relationships, business can be lost and productivity can suffer.

The items in these factors are as

- Work under pressure.
- Building Rapport and keeping others in loop.
- Maintaining Personal Relationships with colleagues and bosses
- Stability during the critical Hours.
- Right decision making and understanding Core values.

#### **Adaptability Factor**

Adaptability is the Flexibility in adapting to changing situations or overcoming obstacles. Adaptors manage to stay flexible and productive when the demands of the job are pulling them in many different directions at the same time. Employees with high adaptability respond well to Stressful Situations and helps in Right decision Making.

The adaptive employee understands the work and finds creative ways to get the job done with optimum utilization of Resources. When a new Process is implemented the adaptable employees are immense at encouraging others. Employees who can adapt quickly find

opportunities to improve service and will have a better chance at survival.

#### **Initiative Of The Employee**

Many employers look for initiative as a "must have" trait for every position they are attempting to staff. In addition, it is critical to demonstrate initiative to be promoted in an organization. Demonstrating initiative proved to be the most powerful work skills tool for bridging the gap between the Intelligent, average worker and the super productive, star performer. If a employee is starting out in a new workplace, they will quickly be judged on whether they will go beyond their specific responsibilities and take initiative to face the challenges.

#### **Responsibility Factor**

When employees become an integral part of the organization they develop a sense of responsibility and pride in the success of the Organization. It is not only responsibility of management but also co-workers to achieve the goal of the organization and enables them to participate in hazard identification and problem-solving efforts. Employee's involvement is the key to making it workable.

#### **Leadership Factor**

Inspirational leadership is guiding and motivating with a compelling vision. Good leaders are made not born. If one has the desire and willpower, they can become an effective leader. Outstanding leaders develop through a Never ending process of self-Awareness, training and Development, and experiences Leaders bring more to their jobs than the ability to get the work done from co-workers.

Leadership is a process whereby an individual influences a group of individuals to achieve a common goal and is a process by which a person influences others to accomplish objectives and working for Group Cohesiveness. Inspire the workers into higher levels of teamwork, there are certain things one must know and do. These do not come naturally, but are acquired through continual work and study. Good leaders are continually working and studying to improve their leadership skills, they do not rest on their laurels. It is about enabling an individual to work as a team, understand and complement one another

and find innovative solutions to organizational problems

#### **Optimism:**

Optimism is seeing the upside in events and it is the tendency to look at the bright side of any situation and expect the best possible outcome from any series of events. People who feel optimism live their lives expecting positive outcomes and events. Optimism is powerfully motivational and it is one of the cornerstones of success. High Optimism employees works in the creative and congenial environment. Optimistic employees work harder, longer and with a more innovative spirit. Optimism must be infused in the workplace through the company's Core values. Focusing on the simple principle unleashed the optimism of both employees and consumers alike, making them proud to be part of organization. Workplace optimism is a culture attribute nurtured by managers and which is sustained by everyone.

#### **Team Building:**

Team building is an ongoing process that helps a work group evolves into a cohesive unit. The team members not only share expectations for accomplishing group tasks, but trust and support one another and respect one another's individual differences. The role as a team builder is to lead the team towards cohesiveness and productivity. Employee involvement, teams, and employee empowerment enable people to make decisions about their work. With good team-building skills, the team builder can unite employees around a common goal and generate greater productivity so it is the responsibility of the team builder to draw all the group members' participation to achieve companies' mission for which team building is very crucial.

#### **Loyalty Factor**

Loyal employees are the heart of successful companies. When employees feel fulfilled at their jobs, they go above and beyond to help the organization improve. They share expertise, resolve conflicts, suggest improvements, boost morale, help co-workers, conserve resources, and more. "Those behaviors make groups and Organizations more effective sales become better, production loss gets lower, everything else



would be enhanced,” When employees are involved in decisions making, loyalty is further being increased and foster engagement.

### **Emotional Competence:**

Nowadays companies are facing an increasing stress of competition. They have to cope with shorter product lifecycles, rising customer demands, quicker technological developments and higher cost pressure. In order to Create strategic competitive advantages; companies have to concentrate on their core competencies, which are significantly influenced by the skills and the knowledge of their employees. The main goal of business process Management is to increase efficiency and effectiveness of companies by improving business processes and thus to increase the company value. For the employees, change implies continuous learning in order to tackle new challenges and tasks by competing with their emotions. Finally Emotional Competence comes to picture where an Employee Manages his /her emotions and understanding others well by putting himself /herself into the shoe's of others by empathizing towards others.

### **Empathy Towards Employee**

Empathy is sensing others' emotions, understanding their perspective, and taking active interest in their concerns. Empathy is one of factor in relationships and it is the ability to experience and relate to the thoughts, emotions, or experience of others. Empathy is more than simple sympathy, which is being able to understand and support others with compassion or sensitivity. Empathy is essential among employees for endorsing a good relationship in workplace. Empathy is also a key part of emotional intelligence that several researchers believe is critical to Being an effective leader (Goleman, 1995).

### **Employees Awareness Towards Emotional Intelligence**

Many people are disconnected from their emotions especially strong core emotions such as anger, sadness, fear, and joy. This may be the result of negative childhood experiences that taught you to try to shut off your feelings. But although we can misrepresent, refuse, or numb

our feelings, we can't eliminate them. They're still there, so the biggest question is whether employees are aware of their emotions or not. Unfortunately, without emotional awareness, we are unable to fully

Understand our own motivations and needs, or to communicate effectively with others.

### **Connection between EQ and IQ (personal and Professional life):**

Human Intelligence is marvelously Complex. For philosophers, Researchers, Managers have defined it. In this modern Era IQ is the power to solve problems using Reasoning and Logical Aptitude. But IQ not only necessarily account for the full range of thinking Abilities. With the inception of EI (emotional Intelligence) Analyst are now focusing on Evolution of Emotions in recognizing one's ability to understand others also doing introspection of oneself and increasing social awareness in the society and be empathetic toward others problems . IQ refers to Intellectual Ability some of the elements are

- Use logic to solve problem
- Plan and strategize.
- Understanding Abstract ideas
- Learn and adapt to change
- Grasp and use language

Whereas emotional Quotient generally refers to one's ability to sense emotions in oneself and in others.it is also refers to guide others and awareness of our own behavior. In general if one has high EQ they may find it easier.

- To Identify one's and other's emotions.
- Empathize with other people well.
- Adapt feeling and behavior to different situations
- Control impulses
- Resolve Conflicts with others
- Communicate Effectively

Together IQ and EQ give full picture of Human Intelligence. Generally Studies revealed that most of the employees are only average in their emotional competencies, therefore it is suggested that regular programmes at work should be held by the training and development team (HR) in order to improve the level of emotional intelligence thereby developing superior performance at work.

- Management should provide adequate recreational facilities to the employees which helps the superior and sub-ordinate relationship and mainly reduces job related stress.
- The management should ensure effective utilization of manpower. Open session within every department can be made as a regular practice every week to know and understand the views of the employees. It can be used to solve workplace hurdles and it may also serve as a source to get new productive solution.
- For better organizational climate and culture, the company must start hiring emotionally matured persons and must develop the level of emotional intelligence among the existing employees,
- Thereby enabling them to face and overcome tremendous challenges at work. Emotional intelligence has gained good recognition among the individuals, but still the awareness level among all the employees should be increased. Emotional intelligence must be promoted among the employees and managers by regularly conducting 'Emotional Competence' training programme. The leaders of the organization must develop emotional stability to ensure the physical and mental health of the self and that of the serving organization.

**Recommendations:**

The work place should be better so that the employees can have a better team work, find solutions for problem, enhanced job responsibility, group mission, challenges, routine work, self confidence among workers. Emotional intelligence will bring in better adaptability, empathy towards employee, leadership qualities, group rapport, participative management, decision making, and understanding among colleagues. Most of the organizations are nowadays taking those employees who are emotionally intelligent, so that they can face the workplace problems easily and they can become more productive for the organization. Emotionally intelligent organization can be made through organizational strategies,

leadership skills, development programmes, self awareness and self management tools.

**Conclusion:**

In a recovering economy, employers want people who can effectively make decisions in stressful situations and can empathize with the needs of their colleagues. Emotions have effect, which can influence all of one's behavior at each stage of his life. For long time, it is seen that within the studies concerning intelligence, emotions have not been taken into consideration.

Organizations are the best settings that require interpersonal interaction. Most of these interactions are related to the performance of job duties. Emotional intelligence is a set of competencies where personal competence and social competence plays a vital role in directing and controlling one's feelings towards work and efficiency at work. These competencies are the major factors and his ability to control and manage his moods and impulses on the job. Knowing one's emotions and feelings as they occur, and tuning one's self to the changed situation, requires the emotional competency, emotional maturity and emotional sensitivity that are demanded by the job. Emotional Intelligence is a key analyst for employees to supervise their own emotions as. Studies show that employees with high Emotional Intelligence competencies have better job performance than employees with low Emotional Intelligence competencies. It has been commonly notice that in any industry job satisfaction factor enhances the employees' social life and also productivity of organization, due to appreciation and reward. The emotional intelligence and work life equilibrium together create organizational success and develop competitive advantage for organizations. Understanding the potential and the talent that the employees have ensured the difference that employee's bring to the work place and value them to

make it a part of the organizational success. Emotional intelligence is linked at every point of workplace performance and it is of utmost importance nowadays. Thus, to be successful in personal and professional life Emotional intelligence plays a vital role.



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## PLACEMENT SNAPSHOTS



# RAJ KUMAR GOEL INSTITUTE OF TECHNOLOGY

5 km Stone, Delhi-Meerut Road, Ghaziabad-201003, INDIA. Phones : 0120-2788273, 2784224 Fax : 0120-2788350/447

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# RKGIT

**RAJ KUMAR GOEL INSTITUTE OF TECHNOLOGY**  
ISO 9001:2015 Certified Institution



Founder  
Late Shri Raj Kumar Goel Ji

### *Commandment* From The Founder

We are building our Institute as an ideal family, the **RKGIT PARIWAR** where members strive for the development, well being and promotion of each other.

अज्ञानेनावृतं ज्ञानं ।

श्रीमद् भगवद् गीता अध्याय 5, श्लोक 15



A sprawling campus of more than 27 acres has been aesthetically designed in a pollution free environment as an entirely self contained academic township. RKGIT is approved by AICTE, New Delhi and affiliated to Dr A P J Abdul Kalam Technical University, Uttar Pradesh, Lucknow.

#### The Academic Programs:

RKGIT offers the followings professional courses:

#### Bachelor of Technology (B. Tech)

(Four-Year degree course)

- Civil Engineering
- Computer Science & Engineering
- Computer Science & Engineering (Internet of Things)
- Computer Science & Engineering (Artificial Intelligence & Machine Learning)
- Computer Science & Engineering (Data Science)
- Electrical and Electronics Engineering
- Electronics & Communication Engineering

- Information Technology
- Mechanical Engineering

#### Bachelor of Pharmacy (B. Pharm.)

#### Master of Business Administration (MBA)

(Two years Post Graduation Course)

#### Master of Pharmacy (Pharmaceuticals)

#### M Tech (Electronics & Comm. Engineering)



**For Cloud Computing, Big Data and Internet of Things (IoT)**

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