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

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**TRANSITION TO INDIAN ACCOUNTING STANDARDS (Ind AS) FROM INDIAN  
GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (IGAAP): A CRITICAL  
ANALYSIS**

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**ABSTRACT**

*In this present liberalizing and globalizing era, the earth has become a monetary village and this requires the harmonization and uniformity of procedures and practices. One such attempt is the introduction of International Financial Reporting Standards (IFRS) which aims at bringing uniformity in the reporting practices of corporate sector across the globe. India in its attempt to make its reporting practices competent with IFRS has made it mandatory for the listed companies to adopt converged form of IFRS (i.e. Ind AS) from 1st April, 2016 onwards. The adoption of Ind AS would bring about a change in the reported values of income, assets and liabilities which would further affect the financial performance and financial position of the companies. This paper makes an attempt to provide an overview of Ind AS and critically analyse the main differences between Ind AS and IGAAP.*

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# A STUDY ON THE PROPOSED MERGER OF VIJAYA BANK AND DENA BANK WITH BANK OF BARODA

**Dr. A. C. PRAMILA**  
**ASST. PROFESSOR OF COMMERCE**  
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**UNIVERSITY OF MYSORE**  
**MYSURU**

## ABSTRACT

*The economic reforms in 1991 turned the Indian banking industry into an efficient tool to facilitate the development of the Indian economy. It has been more than 27 years since a committee headed by RBI governor M.Narasimham first made out a case for pruning the number of government or state owned banks. This committee which was appointed in 1991 by Manmohan Singh, who was then Finance Minister, had recommended a restructuring of Indian banks, with three or four banks including State Bank of India (SBI) that could be positioned as global banks, besides eight to ten banks with a national footprint or presence, rather than having over two dozen state owned banks. In 2018 the government has proposed the merger of Vijaya Bank and Dena Bank with Bank of Baroda. The merger of these banks will be the first ever three-way consolidation of banks in India. This merger will make Bank of Baroda the second largest public sector bank and the third largest lender. The scheme of merger is expected to come into force April 1st, 2019. This paper highlights the rationale behind the merger of these banks, scheme of merger and challenges before Bank of Baroda for the merger.*

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**AFFECTS OF PLASTIC MONEY ON DAY TO DAY LIFE OF A COMMON MAN**

**VANDANA SHARMA**  
**ASST. PROFESSOR**  
**SACHEDVA GIRLS COLLEGE**  
**KHARAR**

**ABSTRACT**

*In this study we shall critically evaluate that how plastic money affects the day to day life of a common man. The development of plastic money is one of the recent phenomenons in the banking sector. Plastic money is changing the life style of common man and also makes them easy to use various banking products and services. The objective of providing this facility is to increase of convenience and security. The current study presents an overview of the development of banking in India from time to time specifically focused on the plastic cards usage trends since these have been introduced in Indian banking sector. Various types of plastic cards provided by banks in India like ATM cards, Debit Cards, Credit Cards and Smart cards have been discussed. The study also highlights the role of these cards as electronic payment tool to be used by customers and discusses clearing and settlement process of these cards. Some future plans made by various banks and institutions are also summarized in a way that it depicts the picture of its future growth and prospects in India.*

**A STUDY ON PREVALENCE OF ANXIETY DISORDERS AMONG FIRST YEAR B.Com.  
DEGREE STUDENTS**

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**ABSTRACT**

*Anxiety is an emotion characterised by unpleasant inner feelings accompanied by nervousness and worry. A study was conducted among a sample of 50 first year B.com degree students to identify the prevalence of Anxiety, its correlates, and its impact on the student life. Of 50 students, 32% were found positive for Anxiety disorder. About 22% of the students were females, 10% of students were male who had marked symptoms. Students who resulted positive for anxiety disorder reported significant disabilities in studies, social, and family areas, and this has adversely affected their quality of life as compared to those who are negative for Anxiety disorder. There is a need for special focus on the young college students and their mental health. Educational institutions need to identify the prevalence of negative mental health states among the students, and especially those at high risk.*

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# A STUDY ON ANALYSIS OF SHARE PRICES OF NATIONAL STOCK EXCHANGE COMPANIES

**EMILDA KANNANTHANAM**  
**ALUMNA**  
**PONDICHERRY UNIVERSITY**  
**PUDUCHERRY**

## ABSTRACT

*Capital market of India has been witnessing a huge growth. One of the recent development has been the massive entry of foreign institutions in to the primary and the secondary market of Indian security market. Investments in the developing countries have increased drastically for the past several years. India is one of those country who has received a capital inflow in recent years. The result of the liberalization is coming into the visibility now and the country is into the massive increase in the industrial and economic growth. The contribution of the corporate sector is the main reason for the economic growth of the country. Most of the fund is raised through issue of shares in India. Analyzing the stock price is very much important for the proper allocation of resources in to a most profitable company and also it will help in the right decision making. The fluctuations in share prices occurs due to many economic and non-economic reasons. This study analysis the share fluctuations of 50 companies from Nifty and also the risk involved in investing in those companies. This study also helps to enhance the knowledge of share price changes in the secondary market.*

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