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**DISCLOSURE OF SOCIAL SUSTAINABILITY PARAMETERS BY INDIAN FIRMS: AN EMPIRICAL ANALYSIS**

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**ABSTRACT**

*In recent times, it is becoming imperative for Indian firms to become more proactive towards concern for societal and environmental impacts of their operations apart from economic performance. Indian firms listed on the Nifty have been publishing Sustainability Reports prepared as per the universally accepted GRI framework. In this paper, the content analysis method has been adopted to study the pattern of reporting on social indicators by 10 such firms in their Sustainability Reports published during 2020-21. Scores of 2, 1 and 0 have been respectively assigned for full, partial and non-disclosure of the sub clauses of this indicator to compute a SSDI (social sustainability disclosure index). Multiple regression analysis was performed to determine whether corporate governance variables can explain the variation in the social sustainability disclosure of firms. Results showed that board size and board independence along with age of the firm are the significant predictor variables explaining the variation in the quality of sustainability disclosure.*


**KEYWORDS**

sustainability reporting quality, content analysis, manufacturing firms, corporate governance.

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M14

**INTRODUCTION**

ustainability" is a term which highlights the need to ensure that the social, environmental and economic frameworks that constitute our community, are providing us a healthy and meaningful life. According to the US National Research Council, sustainability is: "the level of human consumption and activity, which can continue into the foreseeable future, so that the system that provides goods and services to the humans persists indefinitely." This leads to Sustainable Development which entails a convergence between economic development, social equity and environmental protection.

It is evident that firms are rethinking their business strategies to gain on competitive advantage. In spite of the bottom line of companies being of importance, they are now compelled to give due significance to the impact of their operations on society and environment. Businesses can ensure long term success, competitiveness and sustainability, provided there is an integration of social, environmental and ethical responsibilities into its governance. Firms are an integral part of society and therefore they have a large role to play in its sustenance, by developing healthy ecosystems, fostering social inclusiveness and equity. CSR encompasses the responsibilities of firms contributing to sustainable development (UNEP-SETAC, 2009). Firms must integrate corporate social responsibility practices into their processes so as to honor ethical values, respect communities, and ensure the preservation of the natural environment. Societal responsibility aims at creating maximum value for all stakeholders including shareholders, employees, consumers, the community, government and the environment. Sustainability efforts along with corporate social responsibility (CSR), are now being treated as a component of risk management. Investors and customers are rewarding firms for incorporating corporate sustainability

The Sustainability Reports published by firms provide information on the firms' efforts in the environmental, economic and social fields. The Global Reporting Initiative (GRI) Guidelines have emerged as the most widely acceptable sustainability reporting framework which enables firms to report on numerous dimensions namely, economic, environment, society, human rights, labor practice, decent work and product responsibility (Isa 2014). The content analysis approach, which is a systematic and scientific study of content communication (Prasad 2008) has been utilized in this paper to understand the quality of disclosure on social indicators made by 10 Indian listed firms in their sustainability reports, prepared as per the GRI Guidelines.

**LITERATURE REVIEW**

According to Jayakumar & Suprabha, (2020) and Pasko et al., (2021) research on sustainability reporting has gained in momentum. Isaksson and Steimle (2009) suggested that while firms are striving for economic goals, they should also have a commitment towards environment and society. Fontaine M, (2013) suggested that CSR activities should be integrated within the business model so as to create a positive impact on stakeholders like environment, customers, employees, communities. CSR policies should be framed in line with business strategies and a well-defined regulatory mechanism should be established for its monitoring. Bebbington et al (2008) identified that a relationship exists between corporate social reporting and firm reputation. It has also been found that social responsibility of firms can have a positive impact on its financial results as indicated by Bartlett and Ghoshal (1994).

Cheng et al (2014) suggested that firms with more focus towards corporate social responsibility will not look at short term gains but will have more opportunity for reduction of overall cost associated with the firm, due to more stakeholder engagement.

Grahovar, M (2010) suggested that corporate social responsibility reporting acts as a motivation for firms, since this has been adding value. The author suggested that corporate social reporting can be used as a communication tool to establish accountability and performance for better decision making by customers. Dhaliwal et al (2011) indicated that firms will elaborate their long-term plans by maintaining a proper procedure for their disclosure of corporate social responsibility. This will create a positive impact towards environmental and social aspects of the firms' and will also improve the internal working procedure making it more focused towards regulatory compliances. This in turn will create a positive impact on investors.

Studies by Ali and Atan (2013), Michelon and Parbonetti (2012), Haniffa and Cooke (2005) have highlighted how some corporate governance variables such as size of the board of directors, board independence and CEO duality have an effect on the quality of disclosure. Yao et al (2011) studied how firm size is an influential variable in determining the sustainability disclosure practices amongst firms.

**REPORTING OF SOCIAL RESPONSIBILITY VIA GRI FRAMEWORK**

The GRI Standards represent global best practice for reporting publicly on a range of economic, environmental and social impacts. Sustainability reporting based on the Standards provides information about an organization's positive or negative contributions to sustainable development.

The GRI Standards is a system of interconnected standards. Three series of Standards support the reporting process: the GRI Universal Standards, which apply to all organizations; the GRI Sector Standards, applicable to specific sectors; and the GRI Topic Standards, each listing disclosures relevant to a particular topic. Using these Standards to determine what topics are material (relevant) helps organizations to achieve sustainable development.

For organizations in India to meet national and international transparency expectations, there is a mandate that maps GRI reporting against the requirements of the Securities & Exchange Board of India (SEBI). companies that produce a GRI report, can use much of the same data to fulfil their regulatory obligations for a Business Responsibility and Sustainability Report (BRSR) as required by SEBI.

The social dimension of sustainability concerns the impacts an organization has on the social systems within which it operates. The fields of Social performance covering 40 social performance sub-clauses are as follows:

TABLE I: SOCIAL PERFORMANCE INDICATORS:

SOCIAL PERFORMANCE INDICATORS
GRI 401 EMPLOYMENT
GRI 402 LABOR/MANAGEMENT RELATIONS
GRI 403: OCCUPATIONAL HEALTH AND SAFETY
GRI 404: TRAINING AND EDUCATION
GRI 405: DIVERSITY AND EQUAL OPPORTUNITY
GRI 406: NON-DISCRIMINATION
GRI 407: FREEDOM OF ASSOCIATION & COLLECTIVE BARGAINING
GRI 408: CHILD LABOUR
GRI 409: FORCED OR COMPULSORY LABOUR
GRI 410: SECURITY PRACTICES
GRI 411: RIGHTS OF INDIGENOUS PEOPLE
GRI 412: HUMAN RIGHTS ASSESSMENT
GRI 413: LOCAL COMMUNITIES
GRI 414: SUPPLIER SOCIAL ASSESSMENT
GRI 415: PUBLIC POLICY
GRI 416: CUSTOMER HEALTH AND SAFETY
GRI 417: MARKETING AND LABELLING
GRI 418: CUSTOMER PRIVACY
GRI 419: SOCIO ECONOMIC COMPLIANCE

**OBJECTIVES OF THE STUDY**

The objectives of this study are as per following:

1. Design an index for measuring social responsibility practice adopted by Indian listed firms, following GRI framework
2. Determine the extent to which corporate governance variables like board size, board independence, and CEO duality along with firm specific variables like firm size, firm age, liquidity and profitability contribute significantly towards explaining the variation in the dependent variable i.e., quality of social sustainability reporting (as proxied by social sustainability disclosure index).

**RESEARCH METHODOLOGY**

Data and facts have been collected from the Annual Reports and Sustainability Reports published by the Indian listed companies. Out of 50 companies listed in the Nifty, 15 firms have published sustainability reports for the financial years 2020 - 2021, following the Global Reporting Initiative framework. Hence all these 10 firms have been included in the study. These companies belong to Automobile, Pharmaceuticals, Chemicals, Oil & Gas, Mining, FMCG, Iron & Steel, IT, Telecom, banking & Finance sectors.

**Computation of social sustainability disclosure index:** According to GRI framework, the social sustainability indicator comprises of 40 sub clauses, on which reporting is required. The content analysis approach was used to examine the nature of reporting by the sampled Indian firms on each of the 40 sub clauses of social indicators, as the unit of our count. After scrutinizing the content of the disclosure made, a scoring system was devised. For fully reporting against a particular sub-clause of social indicator, firms have been awarded 2 points. Likewise for partial reporting and for non-reporting against a particular sub-clause, 1 and 0 points have been awarded respectively. The scores assigned to the component sub clauses of the social indicator were summated to find the total social disclosure score, (TSD) and then divided by the maximum score possible (M), to compute the disclosure index of social indicator (SSDI) as given below.

Disclosure Index of social indicators: SSDI = TSD / 80

Maximum possible score is 80 considering that full reporting has been done on all 40 clauses of the social indicator.

Regression Analysis was conducted using SPSS 23.0

**RESULTS AND DISCUSSION**

The 10 companies included in this study are ITC Ltd, Tata Motors, Reliance Industries, Larsen & Turbo, Indian Oil Corporation, Maruti Suzuki, Tata Steel, Mahindra & Mahindra, JSW Steel and Bharat Heavy Electricals Ltd. The total assets of these companies in 20-21 in Rs. Cr. are 71580.36, 65059.66, 873673, 147952.56, 334054.08, 70067.4, 180490.93, 59588.8, 133232 and 55701.23 respectively. The year of incorporation of these companies are 1974, 1945, 1985, 1950, 1957, 1997, 1907, 1948, 1980 and 1962 respectively which have been utilised to calculate the firm age. The current ratios of the firms in 2020-2021 are 3.13, 0.60, 1.04, 1.46, 0.73, 1.15, 0.97, 1.34, 0.80 and 1.39 respectively. Their ROEs in that year are 22.08%, -12.57%, 6.73%, 18.76%, 19.76%, 8.23%, 18.08%, 0.77%, 17.86% and -10.25%. The Board size of the respective companies are 13, 09, 14, 17, 15, 12, 10, 12, 13 and 11. The number of independent directors on board are 7, 5, 8, 9, 8, 4, 5, 7, 6 and 5 respectively. Ceo duality does not exist in any of the companies.

**Multiple Regression Analysis: Determinants of Social Disclosure Index**

Multiple regression analysis was conducted to identify variables which explain the variation in the reporting quality of social indicators by firms. The disclosure index of social indicator (SSDI) was regressed against the 7 specified independent variables by applying the OLS regression procedure.

The regression model is expressed as follows:

$$SSDI = \alpha + \beta_1 \text{ Board Composition} + \beta_2 \text{ Board Independence} + \beta_3 \text{ CEO Duality} + \beta_4 \text{ ROE} + \beta_5 \text{ Firm Size} + \beta_6 \text{ Firm Age} + \beta_7 \text{ Liquidity} + \epsilon$$

Where the variables are as follows:

TABLE II

Variables	Measurement
<b>Dependent</b>	
SSDI	Disclosure index of social indicators
<b>Independent</b>	
Firm size	Natural logarithm of the total assets for 2020-21.
Firm age	Age of firms since date of incorporation.
Liquidity	Current ratio for 2020-21.
ROE	Ratio of Net income to Shareholders Equity for 2020-21.
Board Size	Number of board members
Directors' independence	Number of independent directors.
CEO duality	1= Yes and 0= No.

From the model summary of the results given in Table III, it is seen that the value of R is 0.877. This denotes the high correlation between the observed sustainability disclosure index and the values predicted by the model. The coefficient of determination R<sup>2</sup> equals to 0.813 which shows that the 7 predictor variables of this model explain 81% of the variation in the disclosure index of social indicator (SSDI) (the dependent variable). The board size, board independence and age of the firm are the predictor variables which are significant at 5% level of significance. All three variables are positively and significantly associated with the extent of disclosure of the sample companies.

TABLE III: MODEL SUMMARY OF REGRESSION ANALYSIS

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.877	.813	.603	.11906

a. Predictors: (Constant), Board Size, Board Independence, CEO Duality, Firm Size, Firm Age, Liquidity, ROE

## CONCLUSION

The Legitimacy Theory framework explains why firms should conduct their activities in a manner which meets the expectations of the society. Sustainability reporting is important since the information disclosed in the reports is instrumental in shaping society's perception towards the firm (Cho and Patten, 2007). This study analyses the reporting quality of the disclosure made by Indian firms on the social indicators in the GRI framework. This study is novel in highlighting that in this particular sample, the Indian firms are providing full disclosure on many clauses of the social indicator. The multiple regression exercise showed that the corporate governance variables like board size and board independence along with age of the firm are the significant predictor variables explaining the variation in the quality of sustainability disclosure.

As with any research, this study has its limitations. One inadequacy of the study is that the sample size is small, spanning only 10 companies. We have been unable to study more than 10 Indian firms because these were the only listed firms which have been publishing sustainability reports as per GRI framework in this period. As a way forward, the sample size and the time frame of study may be increased. Also, the study can be conducted using data from firms in other countries so that cross-country comparisons may be made.

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**TOURISM AND HOSPITALITY INDUSTRY IN INDIA: A STUDY ON POST COVID-19 PANDEMIC**

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**ABSTRACT**

India, the oldest civilizations in the world having multicultural and religious community, is most popular tourist destination in the world. It attracts a large number of International & Domestic tourists throughout the year from long time back and strengthen the economy of the country. The present study attempts to find out the new strategy for Indian Tourism after Covid-19 Pandemic and come back to the new normal. According to The World Travel and Tourism Council, tourism in India generated INR 13,681.1 billion (USD 194.3 billion) or 6.8% of India's GDP in 2019 and supported 32,821.8 jobs, 8% of its total employment. The sector is predicted to grow at an annual rate of 6.9% to 32.05 lakh crore (US\$450 billion) by 2028 (9.9% of GDP). If we consider the foreign tourist arrived in India on 2018 and 2019 then we find 3.5 % growth in 2019 which is very significant for the future tourism growth of the country. Unfortunately, the world tourism as well as Tourism in India is highly affected by Pandemic Novel Corona Virus (Covid-19) which creates a lot of unemployment, Stress and Burn-outs in the hospitality and tourism sectors. But life cannot stop; we should go ahead and think for new approach of development for future in sustainable way. The Pandemic has changed the governing system of Indian tourism and state tourism as well and adopt new strategies for upcoming challenges. Not only that we should think for changes in technical infrastructure and adopt new technologies into our tourism industry and use trained human resource to serve them. There should be linked with the industries in different sectors like aviation, hotels, restaurants, local transportations by which one can support to another and tourist also get a bunch of services in a single platform. The lesson we have got from the Covid-19 that if we destroy environment then it will take revenge on its way to us and then no body or no technology is there which can protect us. So, before starting in new way we should always think for nature and sustainable way by which our future also be protected.

**KEYWORDS**

India tourism, covid-19 pandemic, post lockdown tourism in India, strategy to restart Indian tourism.

**JEL CODE**

Z31

**INTRODUCTION**

India, the oldest civilizations in the world having multicultural and religious community, is most popular tourist destination in the world. With its rich bio diversity, heritage, culture, geography extending from the snow capped Himalayan Mountain to the tropical rain forest of the south it attracts a large number of International & Domestic tourists throughout the year from long time back and got a distinct identity to the world geography as well as to the tourists. It has an amalgamation of the old and the new. The economy of the country is growing rapidly with the help of tourism in different sectors at a time by its multiplier effect and boost economy of each sector as well as the economic growth of Regional level, State level and National level too. According to The World Travel and Tourism Council tourism in India generated INR 13,681.1 billion (USD 194.3 billion) or 6.8% of India's GDP in 2019 and supported 32,821.8 jobs, 8% of its total employment. The sector is predicted to grow at an annual rate of 6.9% to 32.05 lakh crore (US \$ 450 billion) by 2028 (9.9% of GDP). If we consider the foreign tourist arrived in India on 2018 and 2019 then we find 3.5 % growth in 2019 which is very significant for the future tourism growth of the country. Unfortunately, the world tourism as well as Tourism in India is highly affected by Pandemic Novel Corona Virus (Covid-19) which creates a lot of unemployment, Stress and Burn-outs in the hospitality and tourism sectors. But life cannot stop; we should go ahead and think for new approach of development for future in sustainable way. As we all know that we learn from history, live for present and hope for future. So, there is still hope "we shall overcome" in the post pandemic Covid-19 for the tourism industries and make a new beginning. The path may be difficult as there are so many restrictions for travel in domestic as well as international and people are more concern about hygiene and safe distance. But where there is will there is a way. The Pandemic has changed the governing system of Indian tourism and state tourism as well and adopt new strategies for upcoming challenges. We feel that tourism and beauty of places and the hospitality services are insignificant without the tourist. So, we should aware about to maintain the health, hygiene, and cleanliness for each and every service industry. Not only that we should think for changes in technical infrastructure and adopt new technologies into our tourism industry and use trained human resource to serve them. This will help the tourism industry and bring flexibility to the tourists and make them self-dependent. There should be linked with the industries in different sectors like aviation, hotels, restaurants, local transportations by which one can support to another and tourist also get a bunch of services in a single platform. The service providers as well as local vendors also need to use the online resources or platform from where they can provide the services to the tourist and sell their products which can be delivered to their addresses without any physical attachment. According to India Tourism Statistics, 2019 and Bureau of Immigration, Govt. of India 10.56 million (5.2%) foreign tourist arrived in India in the year of 2019 whereas 26.29 million (9.8%) tourists visited foreign country from India i.e., out bound tourist. So, if we try and convert at least 30 -40 % of out bound tourist to domestic tourism then it will be enough to boost tourism industries again. The lesson we have got from the Covid-19 that if we destroy environment then it will take revenge on its way to us and then no body or no technology is there which can protect us. So, before starting in new way we should always think for nature and sustainable way by which our future also be protected. Thus, we should more promote Eco-Tourism and Sustainable Tourism Development by which we should not face the same situation again in future. We need to explore more places which are less crowded and nature oriented by which we can scattered tourists in different places and maintain carrying capacity too. Where safe distance will be maintained and tourists also move freely.

**OBJECTIVES OF THE STUDY**

The basic objective of the current study is to examine the impact of India Tourism before and after Covid -19 Pandemic and the future strategy (post Covid -19 Pandemic) to overcome this challenging phase and restart India Tourism again. The major objectives of this research work are given below:

1. To understand the impact of Tourism in India before Covid -19 Pandemic.
2. To examine the impact of Covid -19 Pandemic in India Tourism.
3. To find out the alternative way or strategies to overcome the crisis made by Covid -19 pandemic in India Tourism and restart tourism again with safety & security.

**RESEARCH METHODOLOGY**

To conduct the current study methodically, the research design based on the identified objectives and visualization of the scope of the research was prepared. At first, using various secondary data sources such as journals, magazines, books, databases, internet etc. a limited literature survey for the study was carried out which helped the researcher to design the present study in order to examine the impact of Covid -19 Pandemic in India Tourism. Secondary sources consisting published and unpublished document of the Department of Tourism, Govt. of India, and annual tourism statistics published by WTTC, UNWTO, and India Tourism

were also considered. In addition to this, India stat, printed research papers published in the referred journals has also been referred for collecting secondary data and materials.

## REVIEW LITERATURE

The Impact of COVID-19 pandemic can reveal to be a transformational vision by conferring the situation and the questions raised by the pandemic (Sigala M, 2020). The Pandemic, COVID -19 has changed the behaviors and perceptions of various tourism service providers in the context of tourism demand & supply and destination management & policymaking. It has also urged the alteration of knowledge and experiences during the stages namely response, recovery, and reset. The challenges faced by the tourism and hospitality industry due to COVID-19 pandemic are very tough and the impacts of the same will be more noticeable and long-lasting due to the high spread of the pandemic and non-availability of proper medicine. The Tourism and Hospitality Industry post COVID-19 require multi-tasking and professional personnel for situation handling, crisis management, maintained hygiene and sanitation-related standard procedures, positive attitude toward the restoration of the industry, and amplified sense of responsible media roles during the reshape of the industry (Kaushal V, Srivastava S, 2020). Before COVID -19 in Airlines / Aviation Industry, the most severe outbreak was SARS 2003 and the result of that pandemic was poor enough, the monthly air traffic was 35% lower than their pre-crisis levels. But here in 2021 the COVID-19 pandemic has worse effect on the Airline / Aviation sector than that of SARS. Almost 98% of worldwide travels were affected due to numerous restrictions like quarantine for arriving passengers, partial travel bans, and border closures. Many airlines and aviation industry closed and the situation was worsening day by day (Suau-Sanchez, Pere & Voltes-Dorta, Augusto & Cugueró-Escofet, Natàlia, 2020). The impacts of the COVID 19 pandemic in tourism specially hotels, transports, and mice industry have an effect on massively and need to propose new strategy to ensure the protection of the guests, hosts, service providers, and other stakeholders in the hospitality sectors are major concern. On the same time, we need to create a productive feature to the visitors by fruitful marketing strategy and promotional campaigning to recover the market in domestic and international level (Rana-singhe, Ruwan & Damunupola, Anupama & Wijesundara, Wgsr & Karunarathne, Chandi & Nawarathna, Dhananjaya & Gamage, Sammani & Ranaweera, Amaya & Idroos, Ali, 2020). The impact of the COVID-19 pandemic on the universal employment sector especially in India has affected poorer. As per global estimates 1444 million workers relating to food and lodging industry, 482 million employees relating to wholesale and retail industry, 157 million workers relating to service and management companies, 463 million of workers relating to manufacturing and development together figured 37.5 percent of global employment loss their job. This is where the fears of the pandemic were felt and India is no exception to it (Mitra, Abhijit, 2020).

## TOURISM IN INDIA

India, the oldest civilizations in the world having multicultural and religious community, is most popular tourist destination in the world. Being the 7<sup>th</sup> largest country in the world by its Mountain, Hills, Forests, Deserts, Seas, Ayurveda, Mix Culture, Cuisine, Heritages, Mangroves, Versatile languages it has got a distinct identity to the world geography as well as to the tourists. According to The World Travel and Tourism Council tourism in India generated INR 13,681.1 billion (USD 194.3 billion) or 6.8% of India's GDP in 2019 and supported 32,821.8 jobs, 8% of its total employment. The sector is predicted to grow at an annual rate of 6.9% to 32.05 lakh crore (US\$450 billion) by 2028 (9.9% of GDP). If we consider the foreign tourist arrived in India on 2018 and 2019 then we find 3.5 % growth in 2019 which is very significant for the future tourism growth of the country (WTTC, 2020).

TABLE 1: FOREIGN TOURIST ARRIVALS IN INDIA FROM 1997 - 2019

Foreign Tourist Arrivals in India (1997 – 2019)		
Year	Arrivals (Millions)	% Change
1997	2.37	3.8
1998	2.36	-0.7
1999	2.48	5.2
2000	2.65	6.7
2001	2.54	-4.2
2002	2.38	-6.0
2003	2.73	14.3
2004	3.46	26.8
2005	3.92	13.3
2006	4.45	13.5
2007	5.08	14.3
2008	5.28	4.0
2009	5.17	-2.2
2010	5.78	11.8
2011	6.31	9.2
2012	6.58	4.3
2013	6.97	5.9
2014	7.68	10.2
2015	8.03	4.5
2016	8.80	9.7
2017	10.04	14.0
2018	10.56	5.2
2019	10.93	3.5

Source: India Tourism Statistics at a Glance, 2019 & Bureau of Immigration, Govt. of India

From the above (table -1) we can get an idea about the foreign tourist arrivals in India from 1997 to 2019 on year basis and it has been noticed that except some years i.e., 2001, 2002 & 2009 rest of the years foreign tourists' arrivals in India are increased in each and every year. This shows the growth of India Tourism in International market which is obvious a good sign for India Tourism.

TABLE: 2: DOMESTIC TOURIST ARRIVALS FROM 1997 - 2019

Domestic Tourist Arrivals (1997 – 2018)		
Year	Tourist Visit	Annual Growth Rate
1997	159877208	14.10%
1998	168196000	5.20%
1999	190671034	13.36%
2000	220106911	15.44%
2001	236469599	7.43%
2002	269598028	14.01%
2003	309038335	14.63%
2004	366267522	18.52%
2005	392044495	7.04%
2006	462439634	17.96%
2007	526700493	13.90%
2008	563034107	6.90%
2009	668800482	18.79%
2010	747703380	11.80%
2011	864532718	15.63%
2012	1045047536	20.88%
2013	1142529465	9.33%
2014	1282801629	12.88%
2015	1431973794	11.63%
2016	1615388619	12.81%
2017	1657546152	2.61%
2018	1854933384	11.91%

Source: India Tourism Statistics, 2019

The above Table 2 shows the statistics on domestic tourist visits to different States and UTs of India during the years 1997 to 2018. There has been a nonstop increase in domestic tourist visits, with the compound annual growth rate (CAGR) of domestic tourist visits to all States/UTs from 1997 to 2018 being 12.58%.

FIGURE 1: F.T. ARRIVALS IN INDIA

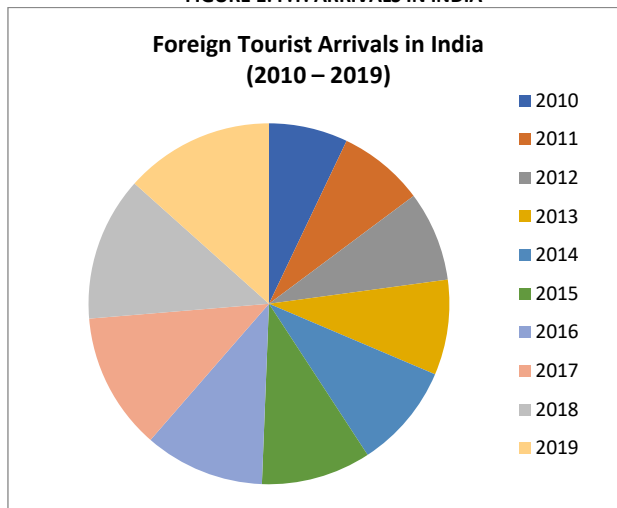
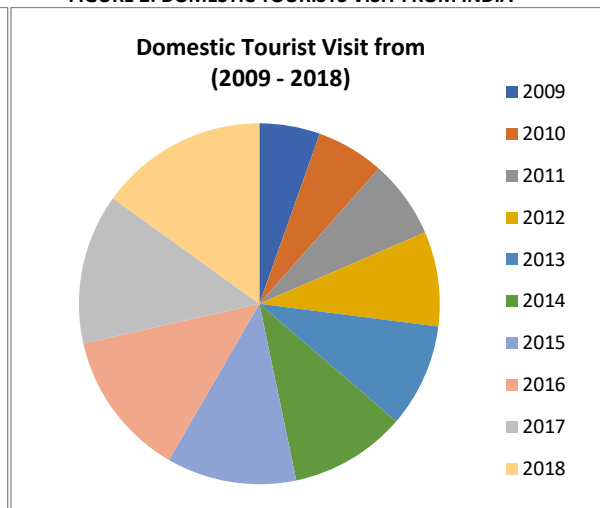


FIGURE 2: DOMESTIC TOURISTS VISIT FROM INDIA



The above graphs show the last 10 years foreign tourist Arrivals in India from 2010 to 2019 and the last 10 years domestic tourist visits in India from 2009 to 2018 where both have been registering an increasing trend of tourist in terms of arrivals and visits.

**IMPACT OF COVID-19 ON INDIA TOURISM**

The Corona Virus (COVID-19) became concern globally in early January, 2020 and took a enormous figure by the end of March, 2020 and infected several people globally (WHO, 2020). The past epidemics such as Spanish Flu, SARS etc. can be assessed to measure the severity of the pandemic. On 12th March, 2020 World Health Organization was declared that Tourism and Hospitality Industry was affected by COVID-19 pandemic (WHO, 2020). The loss of employment in travel and tourism industry is predicted to be 100.08 Million worldwide due to the COVID-19 pandemic (Statista, 2020). The loss incurred in tourism predicted by World Travel & Tourism Council up to US\$ 2.1 trillion in 2020 and up to 75 million job losses (WTTC, 2020). The Travel & Tourism Industry including Hotels, Airlines, and Restaurants will disappear by 50% in 2020 i.e., a major loss of jobs and revenue. According to the International Air Transport Association (IATA); Globally Airlines are expected to drop a record of \$84 billion in 2020, more than three times the loss made during the Global Financial Crisis (The World Economic Forum, 2020). Hotels are being closed and many airlines are undergrounded due to less no of tourists and many five-star hotels converted into quarantine centers. The operating costs of restaurants were rising further because of social distancing, hygiene, and sanitation-related costs. The fastest growth of the corona virus pandemic stopped the movement of tourists / visitors in domestic as well as international sectors. Major Countries around the globe took precautions and restricted travels within their countries as well as from outside of the countries to control the spread of the pandemic. The tourism industry throughout the globe is collapsed and India also not out of this tragic loss.

India which is a very popular tourist destination worldwide and received large number of tourists throughout the year from different parts of globe to cater the needs of Religious and Pilgrimage Tourism, Medical Tourism, Business Tourism, Education Tourism, Adventure Tourism, Ayurveda & Spa Tourism and many more also sealed its border to fight with Corona Virus and tourism also stopped. The industry or companies involved with the tourism in India suddenly faced the crisis and dealt with the cancellations only on this phase and incurred huge loss on their business. The situation was very bad between the periods of February 2020-to-the end of March 2020. With the restrictions on travel internationally and domestically the airlines, railways, and roadways came to a standstill as the crisis has hit its nerve centers. The IATO (Indian Association of Tour Operators) has estimated a collectively loss of about 85 billion in the hotel, aviation, and travel sector due to the banned / restrictions to the travel and tourism. However, almost after two months the domestic transport was started with lots of regulations, the aviation sector, and railways also waited long time to reopen their services with lots of rules and regulations and safety measures. India had canceled travel over almost 80 countries during the lockdown period and suspended international flights. Few cities with airports are allowed to operate domestic flights with proper

guidelines. The Indian domestic travelers and FTAs witnessed a major turn down in 2020. The country lost its domestic as well as FTAs along with the cancellation of a range of events, functions, and festivities caused a great job loss to many organizers and companies.

## INDIA TOURISM POST LOCK DOWN

Although it is very tough to come back in same rhythm still the Government, Stake Holders, Private Sectors the entire tourism industry, all are conjugally trying hard to restart it again. Due to the pandemic the definition of travel has changed and gets a new concept with lots of restrictions, Do's & Don'ts, in terms of Safety, Security, Hygiene & Social Distancing. The Government launched a new app named Aarogya Setu for contact tracing to record details of all the people who have come in contact with others, as they go about their normal activities. During this time if any of them later tests positive for COVID-19, then the other person is immediately informed and proactive medical intervention is arranged for them. This app is going to keep safe people like if any person makes a first or a second-degree contact with a COVID-19 positive person, Aarogya Setu alerts them. The self-assessment test also helps people in identifying possibilities of infection. The app also helps the Govt. of India to identify hotspots, hence aiding in curbing the spread of the infection. The more number of people use it, the more effective the app will be in chaining the pandemic (<https://www.aarogyasetu.gov.in/>).

After lock down in first phase we saw that Government of India announced to operate airlines with specific route and implemented Covid-19 Safety measure and imposed guidelines to the airlines for traveler's safety. Although the aviation sectors are more advanced in India with high technology but Post Covid-19 it has got another challenge for automation. The airlines & airport authorities made a quick & hard workshop on this and implemented the same as soonest as possible. They trained their employees, instructed customers and gave a full guide line to help the travelers in new form. The major role plays by machine as all the airports are practicing smart security system, computerized check in / web check in, in advance, automatic security screening, Boarding pass etc to reduce the time and maintaining distance from one to another. The entire system gave a digital experience to the travelers. A new initiative named Digi Yatra Platform had taken by Government of India which is an Industry-led initiative coordinated by the Ministry of Civil Aviation and is in line with Prime Minister Narendra Modi's Digital India's Vision. This help passengers to make their entry and exit by their facial recognition system at different check points, security check in and at the time of boarding etc. During this phase Indian Railway also started some special trains in different roots to cater the needs of people and named as Covid-19 Special train. So many changes & restrictions also implemented in rail travel like hands- free amenities, copper-coated handrails, latch plasma, air purification, sanitizations, no pantry, no other services during the travel etc. to minimize the containment. Many hotels or hotels chain also opened their operations and took precautions regarding the pandemic and provided services to the guest with lots of restrictions in terms of safety measure and social distancing. Some of the hotels are opened to provide Containment facilities to their guest with proper guidelines and safety measure. Transporters were also advertising their services with multiple times sanitization facilities of their vehicles to attract the customer for business. So, we can see a slow move in tourists which were very unsatisfactory and here again hope for the best in future.

## CHALLENGES FACED BY INDIA TOURISM

- Due to the pandemic and its limitations, it is very much difficult to attract the long-distance tourists.
- Due to the closer of international border and restrictions implemented by the Immigration Bureau, Government of India there is no hope for Inbound Tourism or Foreign tourist arrival in India as of now.
- The new guidelines to defeat Corona Virus impose restructuring the governance of all state and national tourism.
- Digitization, paperless, contactless works are come in more focus.
- Innovation & Implementation of technology in maximum sectors become prime concern.
- To introduce with new technology & systems both the tourists and employees are required to provide training and educate them properly.
- Need to Circular the guidelines, do's & don'ts to the tourists and employees.
- Proper arrangements for sanitizations, social distancing and convince both tourist & service providers about their health and hygiene.
- Encourage tourists to travel without fear.

## STRATEGY TO RESTART TOURISM AGAIN

The hospitality or tourism industry is totally dependent on tourists and, operates for its continued existence. The Covid -19 pandemic has severely affected the business of major sectors of the tourism industry like the aviation, accommodation, amenities, transportation, tour guides etc. (Dogra, T, 2020). The rate of unemployment all over the globe especially in India rise high after Covid-19 pandemic and it is still in worst situation. The pandemic has changed the governing system of tourism industry in India as well as states also. So, it is the time to restart again and make new strategy to boost the tourism industry and face challenges efficiently. One side the government need to think about the health, hygiene factors, cleanliness, social distancing of people and other side need to think about the financial crisis of the service providers who are directly or indirectly related with tourism industry. There are many service providers, hotels, transporters; organizations have been closed due to the lack of business and monetary crisis. Many companies are there who are still struggling but in worst condition. Huge no of unemployment, salary cuts, termination of service has been noticed after this pandemic. So, to come out from this worst situation The Ministry of Tourism and Ministry of Finance, Government of India both needs to work jointly and raised financial aids to the industry to overcome this crisis. Not only that Government need to give flexibility or rebate in taxation and loan facilities with lower interest rate. The Central Government in association with State Government needs to take efforts to promote domestic tourism and give some advantages to the tourist as well as the tour operators or service providers in terms of incentives and subsidies. The Digital marketing or service need to be obtained by which less physical contact is possible and provide proper guidelines to the tourist for hassle free tour.

The below strategies can be considered to restart tourism again.

### FICCI'S RECOMMENDATIONS FOR "SURVIVAL AND REVIVAL" OF INDIAN TRAVEL AND HOSPITALITY INDUSTRY

FICCI (Federation of Indian Chambers of Commerce and Industry) analysis the impact of Covid-19 in travel and tourism sector and recommended to the government in various issues and help or subsidies to survive industry like Tour Operators, Hotels, Online Travel Agents (OTAs), Amusement Parks, Travel Agents etc. by waves of G.S.T., Loan facilities, 33.33% contribution of salary to the employees, PF Contribution, TDS Exemption, waivers on custom duties and many more. (<http://www.ficci.in/ficci-in-news-page.asp?nid=22160>)

### DEVELOPMENT OF GOVERNING SYSTEM RELATED TO THE TOURISM INDUSTRY

Here the tourism industry needs to admit the changes after pandemic and structure the new concept and way of sustainable tourism and provide safe & secure tourism to the tourist. The new system needs to involve new technologies and digitalization to provide the service to the tourist and cater their needs.

### INFRASTRUCTURE DEVELOPMENT

When we think for technology and digitalization in tourism and more cashless transaction then we need to change and develop the infrastructure also. The infrastructure development needs to be implemented in all the major sectors like airports, hotels, railways, counters, parks, museums, travel industries etc. The online system and virtual platforms should be more strengthen and introduced in all related sectors.

### TRAINING PROGRAMS & SKILL DEVELOPMENT TO THE STAKE HOLDERS / SERVICE PROVIDERS

Due to the Covid -19 protocols and guidelines face to face interaction and physical contact need to be less within the people and thus the tour guides, craft sellers, small shop keepers those who were directly in touch with the tourist need to trained and skilled by which they can use online platform to bring back their livelihood and guide the tourist, sell their crafts and goods online.

### EDUCATION & AWARENESS CAMPAIGN

There should be proper education & awareness campaign among the service providers as well as tourist also. The Pandemic has learned so many things to us. During the lock down period, we have noticed about the changes of environment. Less pollution measured in every aspect which is very good to control Global

Warming. So, save green and less pollution should be one major agenda for the education & awareness campaign. Apart from that everyone should educate on the changing scenario in terms of health and hygiene, new technology, cashless transaction, online platform, virtual tour etc.

#### PROMOTE RURAL TOURISM / TRIBAL TOURISM

Terry Ward, Journalist and travel writer, define Tribal Tourism as a new form of travel in which tourist can visit rural / tribal areas in order to expose the local culture which is totally different from their own. In India states of Madhya Pradesh, Jharkhand, Orissa, Nagaland, Himachal, Chhattisgarh and west Bengal has many rural areas with tribal population and they managed to preserve their ancient culture even in today's modern world. The population of tribal people in India alone represents about eight per cent of the country's total population. As a result, you can still get the glimpse of rich culture and traditions of an ancient India in those tribal regions and have a remarkable experience you haven't had before. So, due to the pandemic when the core concepts and guide lines has changed in tourism and people looking for safe travel, maintain distance etc. then the rural / tribal tours in India are most refreshing and stimulating. It will take tourists away from the chaos of the city and town to the calm and peaceful place where people can maintain safe distance and roam freely, get an experience like their ancestors do. The Indian civilization is one of the oldest in the world where people can explore more about the culture, traditions, rituals, customs and lifestyle of the rural people.

#### CONVERT / ATTRACT OUT BOUND TOURIST TO DOMESTIC TOURISM

According to India Tourism Statistics, 2019 and Bureau of Immigration, Govt. of India 10.56 million (5.2%) foreign tourist arrived in India in the year of 2019 whereas 26.29 million (9.8%) tourists visited foreign country from India i.e., out bound tourist. So, if we try and convert at least 30 -40 % of out bound tourist to domestic tourism then it will be enough to boost tourism industries again. Here we can offer them off beat places with luxurious stays and local cuisine which will surely boost them and encourage for more domestic tours.

#### CONCLUSION

India, the oldest civilizations in the world having multicultural and religious community, is most popular tourist destination in the world. With its rich bio diversity it attracts a large number of International & Domestic tourists throughout the year from long time back. But the Covid-19 Pandemic hits Indian tourism industry badly and the conditions of organizations are going worst to day by day. Tourism is such an industry where people travel maximum for leisure and entertainment but the pandemic create a panic to the people for their safety & security. As human psychology plays a major role to take decision for their outside activities, it is very difficult to attract tourist during this period of pandemic. But life cannot stop; we should go ahead and think for new approach of development for future in sustainable way. So, there is still hope "we shall overcome" in the post pandemic Covid-19 for the tourism industries and make a new beginning. The path may be difficult as there are so many restrictions for travel in domestic as well as international and people are more concern about hygiene and safe distance. But where there is will there is a way. The Pandemic has changed the governing system of Indian tourism and state tourism as well and adopt new strategies for upcoming challenges. So, we should aware about to maintain the health, hygiene, and cleanliness for each and every service industry. Not only that we should think for changes in technical infrastructure and adopt new technologies into our tourism industry and use trained human resource to serve them. This will help the tourism industry and bring flexibility to the tourists and make them self-dependent. There should be linked with the industries in different sectors like aviation, hotels, restaurants, local transportations by which one can support to another and tourist also get a bunch of services in a single platform. The service providers as well as local vendors also need to use the online resources or platform from where they can provide the services to the tourist and sell their products which can be delivered to their addresses without any physical attachment. According to India Tourism Statistics, 2019 and Bureau of Immigration, Govt. of India 26.29 million (9.8%) tourists visited foreign country from India i.e., out bound tourist. So, if we try and convert at least 30 -40 % of out bound tourist to domestic tourism then it will be enough to boost tourism industries again. The lesson we have got from the Covid-19 that if we destroy environment then it will take revenge on its way to us and then no body or no technology is there which can protect us. So, before starting in new way we should always think for nature and sustainable way by which our future also be protected. Thus, we should more promote Eco- Tourism and Sustainable Tourism Development by which we should not face the same situation again in future. We need to explore more places which are less crowded and nature oriented like rural places or tribal belt by which we can scattered tourists in different places and maintain carrying capacity too. Where safe distance will be maintained and tourists also move freely.

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