

# INTERNATIONAL JOURNAL OF RESEARCH IN COMMERCE, ECONOMICS & MANAGEMENT

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# RECONCILIATION BETWEEN TAXATION AND GDP GROWTH IN BANGLADESH: ISSUES AND ARGUMENTS FOR SOCIAL JUSTICE

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## ABSTRACT

*The study examines the relationship between Gross Domestic Product(GDP) growth and tax for the policy issues regarding long-term economic development of Bangladesh. This paper emphasizes the impact of taxation on GDP and demonstrates the influence that taxation has on the tax paying infant and small business firms. To analyze the relationship between GDP and tax, this research incorporated econometric models for time series data of Bangladesh over a period of 43 years. For overall estimation, unit root tests such as Augmented Dickey-Fuller (ADF 1981) test and Kwiatkowski–Phillips–Schmidt–Shin (KPSS 1992) tests have been employed for the incorporation of the econometric time series model; Johansen-Juselius cointegration test (1990) has been introduced for the existence of cointegration among the long run variables; Vector Error Correction Model (VECM) has been used for testing and assessing short-run association of cointegrated series; Granger Causality Test (1969) has been used for unearthing pairwise causal relationship among the explained and all the other explanatory variables; and, finally stability tests by CUSUM and CUSUMSq have been deployed for examining whether the model is stable or not. The results show, if the Government in the long-run increases the collection of total tax revenue by one percent then the GDP will decrease to a 0.86 percent. The study concludes that the sustainable economic growth can only be achieved through a reformed tax policy on the basis of the country's socioeconomic situation and the canons of taxation.*

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**A STUDY ON COPING STRATEGIES FOR RELIEVING STRESS AMONG TEACHERS  
WORKING IN PRIVATE SCHOOLS WITH SPECIAL REFERENCE TO TIRUPUR CITY**

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**ABSTRACT**

*Stress is inseparable part of human life. We may all experience stress at one time in our life time. Sometimes it can be difficult for us to recognize it in them. The extent to which an individual is affected may depend on how forcefully it affects the individual and duration of time limit i.e. for a short or long period of time. If the stress is perceived by the individual for a long period of time, it may create several physiological and psychological problems such as changes our behavior pattern, irritability, Worrying and feeling nervous. Stress may be created as a result of external environment or it may be created by the internal factors. A certain degree of stress is essential in order to achieve the desired results, but beyond certain limit is destructive. Stress affects our physical and mental well-being. Hence it is essential to know the physical and mental coping strategies adapted to handle the physical and mental well-being of individuals.*

**EVALUATION OF OPERATING AND FINANCIAL PERFORMANCE IN POST-  
ACQUISITION  
(WITH SPECIAL REFERENCE TO UNILEVER-BLUE AIR)**

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**Dr. MANOJ KUMARA N V  
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**ABSTRACT**

*The purpose of this paper is to study the concept of Acquisition in detail by taking one example of some companies. The objective is to examine the relationship between the operating performance and financial performance. Mergers/Acquisition is a phenomenon which is easy to think but hard to implement. Post mergers transition phase is most difficult one as in any organization whether large or small. Mergers/Acquisition is a process which is very essential nowadays for the survival of the business. Companies are acquiring more and more firms in order to expand their business and with many reasons. In this paper the study period is restricted for 5 years and financial tool is ratio. Statistical tool is Mean, standard deviation, Kurtosis and skewness are used in descriptive statistics and also correlation.*

**PERCEPTION TOWARDS LIC's MICRO INSURANCE POLICIES AMONG POLICY  
HOLDERS IN BANGALORE REGION**

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**ABSTRACT**

*The study finds out that micro insurance sector will soon cease to be influenced by low income segment of the society. India has experimented a lot with micro insurance and the sector is still driven by supply lead interventions. Micro insurance not only provides a platform for LIC to enlarge its frontiers and increase their market share (increased premium), it also provides the opportunity to enhance insurance penetration and insurance density amongst the low income population. LIC MI offers a good platform in creating additional employments i.e. agents, specialists etc.*

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## **A STUDY ON MARKETING STRATEGIES OF PHARMACEUTICAL INDUSTRY WITH SPECIAL REFERENCE TO PATHANAMTHITTA DISTRICT**

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ASST. PROFESSOR  
DEPARTMENT OF COMMERCE  
MUSALIAR COLLEGE OF ARTS AND SCIENCE  
PATHANAMTHITTA**

### **ABSTRACT**

*Drug and Pharmaceutical industry plays a vital role in the health care of any country. Pharmaceutical Industry is one of the most intense knowledge driven industry, which is continuously in a state of dynamic transition. This study is basically conducted to know about the marketing strategies that are used by various pharmaceutical companies to promote their product in the market through Medical Representatives and other channels. This study also helps in analyzing major players in pharmaceutical industry. The industry is moving towards basic research driven expert oriented global presence and providing wide range of value added quality product and services.*

# FINANCIAL PERFORMANCE ANALYSIS OF THE STATE BANK OF INDIA FROM 2011-2015 BY USING THE DUPOUNT SYSTEM FINANCIAL ANALYSIS

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## ABSTRACT

*This study attempts basically to measure the financial performance of the state Bank of India commercial bank for the period 2011-2015 by using DuPont system of financial analysis which is based on analysis of return on equity model. The return on equity model disaggregates performance into three components: Net profit margin, total assets turnover and the equity multiplier. It was found that the financial performance of State Bank of India is relatively steady and reflects volatility in the return on equity. Total assets turnover exhibit relative stability for the period from 2011 to 2015. The equity multiplier also shows almost stable indicators for the period from 2012 to 2015. Net profit margin declined from 2013 to 2015.*

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