INTERNATIONAL JOURNAL OF RESEARCH IN COMMERCE, IT & MANAGEMENT



A Monthly Double-Blind Peer Reviewed (Refereed/Juried) Open Access International e-Journal - Included in the International Serial Directories

*Indexed & Listed at:**

Ulrich's Periodicals Directory ©, ProQuest, U.S.A., Cabell's Directories of Publishing Opportunities, U.S.A., Google Scholar,

Index Copernicus Publishers Panel, Poland with IC Value of 5.09 (2012) & number of libraries all around the world.

Circulated all over the world & Google has verified that scholars of more than 7144 Cities in 197 countries/territories are visiting our journal on regular basis.

Ground Floor, Building No. 1041-C-1, Devi Bhawan Bazar, JAGADHRI – 135 003, Yamunanagar, Haryana, INDIA

CONTENTS

Sr. No.	TITLE & NAME OF THE AUTHOR (S)	
1.	COMPARISON BETWEEN THE DUTIES AND RESPONSIBILITIES OF AUDITORS IN COMPANIES ACT	1
	OF 1956 & 2013	
	NAZEEMA.M	
2.	A STUDY ON WORK LIFE BALANCE OF WOMEN EMPLOYEES IN EDUCATIONAL INSTITUTIONS WITH SPECIAL REFERENCE TO GOVERNMENT FIRST GRADE COLLEGE CHITRADURGA DISTRICT Dr. SYED RAJEENA & JAMUNARANI H.S	
3.	THE PROMISES, APPLICATIONS AND CHALLENGES OF 'EDUCATIONAL BLOGGING' SONIA GOSWAMI & SHIPRA BHUTANI	9
	REQUEST FOR FEEDBACK & DISCLAIMER	13

FOUNDER PATRON

Late Sh. RAM BHAJAN AGGARWAL

Former State Minister for Home & Tourism, Government of Haryana Former Vice-President, Dadri Education Society, Charkhi Dadri Former President, Chinar Syntex Ltd. (Textile Mills), Bhiwani

CO-ORDINATOR

Dr. BHAVET

Former Faculty, Shree Ram Institute of Engineering & Technology, Urjani

ADVISOR

Prof. S. L. MAHANDRU

Principal (Retd.), Maharaja Agrasen College, Jagadhri

EDITOR.

Dr. PARVEEN KUMAR

Professor, Department of Computer Science, NIMS University, Jaipur

CO-EDITOR.

Dr. A. SASI KUMAR

Professor, Vels Institute of Science, Technology & Advanced Studies (Deemed to be University), Pallavaram

EDITORIAL ADVISORY BOARD

Dr. S. P. TIWARI

Head, Department of Economics & Rural Development, Dr. Ram Manohar Lohia Avadh University, Faizabad

Dr. CHRISTIAN EHIOBUCHE

Professor of Global Business/Management, Larry L Luing School of Business, Berkeley College, USA

Dr. SIKANDER KUMAR

Vice Chancellor, Himachal Pradesh University, Shimla, Himachal Pradesh

Dr. JOSÉ G. VARGAS-HERNÁNDEZ

Research Professor, University Center for Economic & Managerial Sciences, University of Guadalajara, Guadalajara, Mexico

Dr. TEGUH WIDODO

Dean, Faculty of Applied Science, Telkom University, Bandung Technoplex, Jl. Telekomunikasi, Indonesia

Dr. M. S. SENAM RAJU

Professor, School of Management Studies, I.G.N.O.U., New Delhi

Dr. A SAJEEVAN RAO

Professor & Director, Accurate Institute of Advanced Management, Greater Noida

Dr. D. S. CHAUBEY

Professor & Dean (Research & Studies), Uttaranchal University, Dehradun

Dr. CLIFFORD OBIYO OFURUM

Professor of Accounting & Finance, Faculty of Management Sciences, University of Port Harcourt, Nigeria

Dr. KAUP MOHAMED

Dean & Managing Director, London American City College/ICBEST, United Arab Emirates

Dr. VIRENDRA KUMAR SHRIVASTAVA

Director, Asia Pacific Institute of Information Technology, Panipat

Dr. MIKE AMUHAYA IRAVO

Principal, Jomo Kenyatta University of Agriculture & Tech., Westlands Campus, Nairobi-Kenya

Dr. SYED TABASSUM SULTANA

Principal, Matrusri Institute of Post Graduate Studies, Hyderabad

Dr. BOYINA RUPINI

Director, School of ITS, Indira Gandhi National Open University, New Delhi

Dr. NEPOMUCENO TIU

Chief Librarian & Professor, Lyceum of the Philippines University, Laguna, Philippines

Dr. SANJIV MITTAL

Professor & Dean, University School of Management Studies, GGS Indraprastha University, Delhi

Dr. RAJENDER GUPTA

Convener, Board of Studies in Economics, University of Jammu, Jammu

Dr. SHIB SHANKAR ROY

Professor, Department of Marketing, University of Rajshahi, Rajshahi, Bangladesh

Dr. SRINIVAS MADISHETTI

Professor, School of Business, Mzumbe University, Tanzania

Dr. NAWAB ALI KHAN

Professor & Dean, Faculty of Commerce, Aligarh Muslim University, Aligarh, U.P.

MUDENDA COLLINS

Head, Operations & Supply Chain, School of Business, The Copperbelt University, Zambia

Dr. EGWAKHE A. JOHNSON

Professor & Director, Babcock Centre for Executive Development, Babcock University, Nigeria

Dr. A. SURYANARAYANA

Professor, Department of Business Management, Osmania University, Hyderabad

P. SARVAHARANA

Asst. Registrar, Indian Institute of Technology (IIT), Madras

Dr. MURAT DARÇIN

Associate Dean, Gendarmerie and Coast Guard Academy, Ankara, Turkey

Dr. ABHAY BANSAL

Head, Department of Information Technology, Amity School of Engg. & Tech., Amity University, Noida

Dr. YOUNOS VAKIL ALROAIA

Head of International Center, DOS in Management, Semnan Branch, Islamic Azad University, Semnan, Iran

WILLIAM NKOMO

Asst. Head of the Department, Faculty of Computing, Botho University, Francistown, Botswana

Dr. JAYASHREE SHANTARAM PATIL (DAKE)

Faculty in Economics, KPB Hinduja College of Commerce, Mumbai

SHASHI KHURANA

Associate Professor, S. M. S. Khalsa Lubana Girls College, Barara, Ambala

Dr. SEOW TA WEEA

Associate Professor, Universiti Tun Hussein Onn Malaysia, Parit Raja, Malaysia

Dr. OKAN VELI ŞAFAKLI

Professor & Dean, European University of Lefke, Lefke, Cyprus

Dr. MOHENDER KUMAR GUPTA

Associate Professor, Government College, Hodal

Dr. BORIS MILOVIC

Associate Professor, Faculty of Sport, Union Nikola Tesla University, Belgrade, Serbia

Dr. LALIT KUMAR

Course Director, Faculty of Financial Management, Haryana Institute of Public Administration, Gurugram

Dr. MOHAMMAD TALHA

Associate Professor, Department of Accounting & MIS, College of Industrial Management, King Fahd University of Petroleum & Minerals, Dhahran, Saudi Arabia

Dr. V. SELVAM

Associate Professor, SSL, VIT University, Vellore

Dr. IQBAL THONSE HAWALDAR

Associate Professor, College of Business Administration, Kingdom University, Bahrain

Dr. PARDEEP AHLAWAT

Associate Professor, Institute of Management Studies & Research, Maharshi Dayanand University, Rohtak

Dr. ALEXANDER MOSESOV

Associate Professor, Kazakh-British Technical University (KBTU), Almaty, Kazakhstan

Dr. ASHOK KUMAR CHAUHAN

Reader, Department of Economics, Kurukshetra University, Kurukshetra

Dr. BHAVET

Former Faculty, Shree Ram Institute of Engineering & Technology, Urjani

YU-BING WANG

Faculty, department of Marketing, Feng Chia University, Taichung, Taiwan

SURJEET SINGH

Faculty, Department of Computer Science, G. M. N. (P.G.) College, Ambala Cantt.

Dr. TITUS AMODU UMORU

Professor, Kwara State University, Kwara State, Nigeria

Dr. RAJESH MODI

Faculty, Yanbu Industrial College, Kingdom of Saudi Arabia

Dr. SAMBHAVNA

Faculty, I.I.T.M., Delhi

Dr. THAMPOE MANAGALESWARAN

Faculty, Vavuniya Campus, University of Jaffna, Sri Lanka

Dr. SHIVAKUMAR DEENE

Faculty, Dept. of Commerce, School of Business Studies, Central University of Karnataka, Gulbarga **SURAJ GAUDEL**

BBA Program Coordinator, LA GRANDEE International College, Simalchaur - 8, Pokhara, Nepal

FORMER TECHNICAL ADVISOR

AMITA

FINANCIAL ADVISORS

DICKEN GOYAL

Advocate & Tax Adviser, Panchkula

NEENA

Investment Consultant, Chambaghat, Solan, Himachal Pradesh

LEGAL ADVISORS

JITENDER S. CHAHAL

Advocate, Punjab & Haryana High Court, Chandigarh U.T.

CHANDER BHUSHAN SHARMA

Advocate & Consultant, District Courts, Yamunanagar at Jagadhri

SUPERINTENDENT

SURENDER KUMAR POONIA

author is not acceptable for the purpose.

1.

CALL FOR MANUSCRIPTS

We invite unpublished novel, original, empirical and high quality research work pertaining to the recent developments & practices in the areas of Computer Science & Applications; Commerce; Business; Finance; Marketing; Human Resource Management; General Management; Banking; Economics; Tourism Administration & Management; Education; Law; Library & Information Science; Defence & Strategic Studies; Electronic Science; Corporate Governance; Industrial Relations; and emerging paradigms in allied subjects like Accounting; Accounting Information Systems; Accounting Theory & Practice; Auditing; Behavioral Accounting; Behavioral Economics; Corporate Finance; Cost Accounting; Econometrics; Economic Development; Economic History; Financial Institutions & Markets; Financial Services; Fiscal Policy; Government & Non Profit Accounting; Industrial Organization; International Economics & Trade; International Finance; Macro Economics; Micro Economics; Rural Economics; Co-operation; Demography: Development Planning; Development Studies; Applied Economics; Development Economics; Business Economics; Monetary Policy; Public Policy Economics; Real Estate; Regional Economics; Political Science; Continuing Education; Labour Welfare; Philosophy; Psychology; Sociology; Tax Accounting; Advertising & Promotion Management; Management Information Systems (MIS); Business Law; Public Responsibility & Ethics; Communication; Direct Marketing; E-Commerce; Global Business; Health Care Administration; Labour Relations & Human Resource Management; Marketing Research; Marketing Theory & Applications; Non-Profit Organizations; Office Administration/Management; Operations Research/Statistics; Organizational Behavior & Theory; Organizational Development; Production/Operations; International Relations; Human Rights & Duties; Public Administration; Population Studies; Purchasing/Materials Management; Retailing; Sales/Selling; Services; Small Business Entrepreneurship; Strategic Management Policy; Technology/Innovation; Tourism & Hospitality; Transportation Distribution; Algorithms; Artificial Intelligence; Compilers & Translation; Computer Aided Design (CAD); Computer Aided Manufacturing; Computer Graphics; Computer Organization & Architecture; Database Structures & Systems; Discrete Structures; Internet; Management Information Systems; Modeling & Simulation; Neural Systems/Neural Networks; Numerical Analysis/Scientific Computing; Object Oriented Programming; Operating Systems; Programming Languages; Robotics; Symbolic & Formal Logic; Web Design and emerging paradigms in allied subjects.

Anybody can submit the **soft copy** of unpublished novel; original; empirical and high quality **research work/manuscript anytime** in **M.S. Word format** after preparing the same as per our **GUIDELINES FOR SUBMISSION**; at our email address i.e. **infoijrcm@gmail.com** or online by clicking the link **online submission** as given on our website (**FOR ONLINE SUBMISSION, CLICK HERE**).

GUIDELINES FOR SUBMISSION OF MANUSCRIPT

COVERING LETTER FOR SUBMISSION:	DATED:
THE EDITOR	
IJRCM	
Subject: SUBMISSION OF MANUSCRIPT IN THE AREA OF	
(e.g. Finance/Mkt./HRM/General Mgt./Engineering/Economics/Computer/	/IT/ Education/Psychology/Law/Math/other, please
<mark>specify</mark>)	
DEAR SIR/MADAM	
Please find my submission of manuscript titled 'your journals.	′ for likely publication in one
I hereby affirm that the contents of this manuscript are original. Furthermore fully or partly, nor it is under review for publication elsewhere.	e, it has neither been published anywhere in any langu
I affirm that all the co-authors of this manuscript have seen the submitted v their names as co-authors.	version of the manuscript and have agreed to inclusion
Also, if my/our manuscript is accepted, I agree to comply with the formalitie discretion to publish our contribution in any of its journals.	es as given on the website of the journal. The Journal
NAME OF CORRESPONDING AUTHOR	:
Designation/Post*	:
Institution/College/University with full address & Pin Code	:
Residential address with Pin Code	:
Mobile Number (s) with country ISD code	:
Is WhatsApp or Viber active on your above noted Mobile Number (Yes/No)	:
Landline Number (s) with country ISD code	:
E-mail Address	:
Alternate E-mail Address	:
Nationality	:

INTERNATIONAL JOURNAL OF RESEARCH IN COMMERCE, IT & MANAGEMENT

* i.e. Alumnus (Male Alumni), Alumna (Female Alumni), Student, Research Scholar (M. Phil), Research Scholar (Ph. D.), JRF, Research Assistant, Assistant Lecturer, Lecturer, Senior Lecturer, Junior Assistant Professor, Assistant Professor, Senior Assistant Professor, Co-ordinator, Reader, Associate Professor, Professor, Head, Vice-Principal, Dy. Director, Principal, Director, Dean, President, Vice Chancellor, Industry Designation etc. <u>The qualification of</u>

NOTES:

- a) The whole manuscript has to be in **ONE MS WORD FILE** only, which will start from the covering letter, inside the manuscript. <u>pdf.</u> version is liable to be rejected without any consideration.
- b) The sender is required to mention the following in the SUBJECT COLUMN of the mail:
 - **New Manuscript for Review in the area of** (e.g. Finance/Marketing/HRM/General Mgt./Engineering/Economics/Computer/IT/Education/Psychology/Law/Math/other, please specify)
- c) There is no need to give any text in the body of the mail, except the cases where the author wishes to give any **specific message** w.r.t. to the manuscript.
- d) The total size of the file containing the manuscript is expected to be below 1000 KB.
- e) Only the **Abstract will not be considered for review** and the author is required to submit the **complete manuscript** in the first instance.
- f) The journal gives acknowledgement w.r.t. the receipt of every email within twenty-four hours and in case of non-receipt of acknowledgment from the journal, w.r.t. the submission of the manuscript, within two days of its submission, the corresponding author is required to demand for the same by sending a separate mail to the journal.
- g) The author (s) name or details should not appear anywhere on the body of the manuscript, except on the covering letter and the cover page of the manuscript, in the manner as mentioned in the guidelines.
- 2. MANUSCRIPT TITLE: The title of the paper should be typed in **bold letters**, **centered** and **fully capitalised**.
- 3. AUTHOR NAME (S) & AFFILIATIONS: Author (s) name, designation, affiliation (s), address, mobile/landline number (s), and email/alternate email address should be given underneath the title.
- 4. ACKNOWLEDGMENTS: Acknowledgements can be given to reviewers, guides, funding institutions, etc., if any.
- 5. **ABSTRACT**: Abstract should be in **fully Italic printing**, ranging between **150** to **300 words**. The abstract must be informative and elucidating the background, aims, methods, results & conclusion in a **SINGLE PARA**. **Abbreviations must be mentioned in full**.
- 6. **KEYWORDS:** Abstract must be followed by a list of keywords, subject to the maximum of **five**. These should be arranged in alphabetic order separated by commas and full stop at the end. All words of the keywords, including the first one should be in small letters, except special words e.g. name of the Countries, abbreviations etc.
- 7. **JEL CODE**: Provide the appropriate Journal of Economic Literature Classification System code (s). JEL codes are available at www.aea-web.org/econlit/jelCodes.php. However, mentioning of JEL Code is not mandatory.
- 8. **MANUSCRIPT**: Manuscript must be in <u>BRITISH ENGLISH</u> prepared on a standard A4 size <u>PORTRAIT SETTING PAPER</u>. It should be free from any errors i.e. grammatical, spelling or punctuation. It must be thoroughly edited at your end.
- 9. **HEADINGS**: All the headings must be bold-faced, aligned left and fully capitalised. Leave a blank line before each heading.
- 10. **SUB-HEADINGS:** All the sub-headings must be bold-faced, aligned left and fully capitalised.
- 11. MAIN TEXT:

THE MAIN TEXT SHOULD FOLLOW THE FOLLOWING SEQUENCE:

INTRODUCTION

REVIEW OF LITERATURE

NEED/IMPORTANCE OF THE STUDY

STATEMENT OF THE PROBLEM

OBJECTIVES

HYPOTHESIS (ES)

RESEARCH METHODOLOGY

RESULTS & DISCUSSION

FINDINGS

RECOMMENDATIONS/SUGGESTIONS

CONCLUSIONS

LIMITATIONS

SCOPE FOR FURTHER RESEARCH

REFERENCES

APPENDIX/ANNEXURE

The manuscript should preferably be in 2000 to 5000 WORDS, But the limits can vary depending on the nature of the manuscript.

- 12. **FIGURES & TABLES**: These should be simple, crystal **CLEAR**, **centered**, **separately numbered** & self-explained, and the **titles must be above the table/figure**. **Sources of data should be mentioned below the table/figure**. *It should be ensured that the tables/figures are*referred to from the main text.
- 13. **EQUATIONS/FORMULAE**: These should be consecutively numbered in parenthesis, left aligned with equation/formulae number placed at the right. The equation editor provided with standard versions of Microsoft Word may be utilised. If any other equation editor is utilised, author must confirm that these equations may be viewed and edited in versions of Microsoft Office that does not have the editor.
- 14. **ACRONYMS**: These should not be used in the abstract. The use of acronyms is elsewhere is acceptable. Acronyms should be defined on its first use in each section e.g. Reserve Bank of India (RBI). Acronyms should be redefined on first use in subsequent sections.
- 15. **REFERENCES**: The list of all references should be alphabetically arranged. *The author (s) should mention only the actually utilised references in the preparation of manuscript* and they may follow Harvard Style of Referencing. Also check to ensure that everything that you are including in the reference section is duly cited in the paper. The author (s) are supposed to follow the references as per the following:
- All works cited in the text (including sources for tables and figures) should be listed alphabetically.
- Use (ed.) for one editor, and (ed.s) for multiple editors.
- When listing two or more works by one author, use --- (20xx), such as after Kohl (1997), use --- (2001), etc., in chronologically ascending
 order.
- Indicate (opening and closing) page numbers for articles in journals and for chapters in books.
- The title of books and journals should be in italic printing. Double quotation marks are used for titles of journal articles, book chapters, dissertations, reports, working papers, unpublished material, etc.
- For titles in a language other than English, provide an English translation in parenthesis.
- Headers, footers, endnotes and footnotes should not be used in the document. However, you can mention short notes to elucidate some specific point, which may be placed in number orders before the references.

PLEASE USE THE FOLLOWING FOR STYLE AND PUNCTUATION IN REFERENCES:

BOOKS

- Bowersox, Donald J., Closs, David J., (1996), "Logistical Management." Tata McGraw, Hill, New Delhi.
- Hunker, H.L. and A.J. Wright (1963), "Factors of Industrial Location in Ohio" Ohio State University, Nigeria.

CONTRIBUTIONS TO BOOKS

• 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.

JOURNAL AND OTHER ARTICLES

• Schemenner, R.W., Huber, J.C. and Cook, R.L. (1987), "Geographic Differences and the Location of New Manufacturing Facilities," Journal of Urban Economics, Vol. 21, No. 1, pp. 83-104.

CONFERENCE PAPERS

Garg, Sambhav (2011): "Business Ethics" Paper presented at the Annual International Conference for the All India Management Association, New Delhi, India, 19–23

UNPUBLISHED DISSERTATIONS

Kumar S. (2011): "Customer Value: A Comparative Study of Rural and Urban Customers," Thesis, Kurukshetra University, Kurukshetra.

ONLINE RESOURCES

Always indicate the date that the source was accessed, as online resources are frequently updated or removed.

WEBSITES

Garg, Bhavet (2011): Towards a New Gas Policy, Political Weekly, Viewed on January 01, 2012 http://epw.in/user/viewabstract.jsp

COMPARISON BETWEEN THE DUTIES AND RESPONSIBILITIES OF AUDITORS IN COMPANIES ACT OF 1956 & 2013

NAZEEMA.M PROJECT COORDINATOR MICROFOCUS INDIA PRIVATE LIMITED BAGMANE TECH PARK BANGALORE

ABSTRACT

The Companies Act of 1956 is enforced from 1st April 1956. It also extends to the whole India except Jammu & Kashmir. This act complies the special legislation which enabled companies to form by registration. This act is administered by the government of India through the Ministry of Corporate Affairs & the office of registrar of companies, official legislation. To replace this, act the Companies act 2013 enacted on 29th August 2013 on accordance of Honorable President assent as a potential to be a historical milestone has it aims to improve Corporate Governance. Our research paper highlights the study of Auditors, procedures of their appointments, duties, responsibilities, eligibility, removal, retirements, benefits, comparative analysis of auditors in respect of company's act of 1956 & 2013.

KEYWORDS

company auditors, company act.

JEL CODES

M42, H83.

INTRODUCTION

the Companies act of 2013 is divided into 29 chapters containing 470 sections in it as against 658 sections in the companies' act of 1956. The central government has appointed it on Thursday 12th September 2013 as the date on which some notified sections of the companies' act of 2013 shall come into force

The new law has been passed & is considered as trend changes in Indian corporate law; the new law has been rewritten extensively with several new provisions for investor's protection, between corporate governance and corporate social responsibilities. It has also streamlined procedures relating to disclosure of transactions with parties related to directors, promoters and auditors etc.

OBJECTIVES OF THE STUDY

- 1. To study the Implications of New Companies Act
- 2. To study the Highlighted Features of New Companies Act
- 3. To study the Duties and Responsibilities of Auditors according to the post & prior Companies Act
- 4. To study the Procedures of appointment, removal and retirement of Auditors in post & prior Companies Act.

RESEARCH METHODOLOGY

The Methodology is based on using primary sources to accumulate the information through preparing questionnaire presented to auditors, face to face approach & assistance of auditors and the secondary sources from reference books (CA books), magazines, internet and journals.

COMPARISON OF OLD COMPANIES ACT & NEW COMPANIES ACT

- 1. The 1956 act and (ICAI) Institute of Chartered Accountants of India restricts the number of companies in which a person or firm can be appointed as Auditors.
- 2. Every Audit committee consists under sub-section (1) shall act in accordance with terms of reference to specified in writing by the board.
- 3. The annual report of the company shall disclose the companies to the audit committee.
- 4. In 2013 every committee of companies existing immediately before the commencement of this act shall be reconstituted within one year.
- 5. The audit committee shall consist of a minimum of 3 directors with independent directors forming a majority.

HIGHLIGHTED FEATURES OF NEW COMPANIES ACT

- 1. The Companies act 2013 is divided into 29 chapters containing 470 clauses as against 658 sections in the Companies act 1956.
- 2. 5 years tenure for Auditors appointed at AGM of the company instead of annual appointment.
- 3. The uniform financial year for all the companies that is from 1st April to 31st March.
- 4. Scope of Auditors in Non Audit services is reduced.
- 5. Role & responsibilities is redefined in internal audit.
- 6. The four pillars of the New companies act are Governance, Mergers and restructuring, Financial statements & auditing and other provisions.
- 7. Audit report is mandatory in the preparation of financial statements.
- 8. Transferring of a fixed percentage of profits to reserve before declaration of dividend is not mandatory in this act.
- 9. National Advisory Committee on Accounting Standards (NACAS) will be replaced by the National Financial Reporting Authority (NFRA).
- 10. Mandatory Internal Audit for prescribed clause of companies.

IMPLICATIONS OF NEW COMPANIES ACT

- 1. An individual cannot be appointed as auditors for more than 30 companies.
- 2. An individual appointed for 10 companies with a paid-up share capital of Rs.25lakhs.
- 3. The 2013 act does not provide any restrictions based on nature or size of the companies.
- 4. Now private companies will also be considered for calculating the limit of 20 Auditors per partners.
- 5. The act restricts the number of Auditors to 20 companies for an individual or partner.

DUTIES AND RESPONSIBILITIES OF AUDITORS

Section 143 Companies act of 2013 provides the duties and responsibilities of the Auditors. In the Auditors report on the financial statement the existing reporting should be according to financial transactions and the functioning of that company.

According to section 143 the statutory auditor who is not to conduct the audit service of the branch members then the board of directors can appoint the auditors such auditors appointed are called branch auditors. These branch auditors can attend the AGM and should be appointed only for the consecutive period of 5 years. The duties & responsibilities can be further treated as,

- 1. Collect and analyze data to detect deficient controls, duplicated efforts, extravagance, fraud or noncompliance with laws, regulations & management policies.
- 2. Report to management about asset utilization and audit results, and recommend changes in operations and financial activities.
- 3. Prepare detailed reports on audit findings.
- 4. Review data about material assets, net worth, liabilities, capital stock, surplus, income and expenditures.
- 5. Inspect account books & accounting system for efficiency, effectiveness and use of accepted accounting procedures to record transactions.
- 6. Examine & evaluate financial and information systems, recommending controls to ensure system reliability and data integrity.

NON – AUDIT SERVICES

The Auditors should render independent audit opinions & services to the company which is approved by the board of directors or the audit committee. They are not supposed to provide any non – audit services/any other services directly or indirectly such as,

- a. Accounting and book keeping services
- b. Actuarial services
- c. Investment banking services
- d. Management services
- e. Investment advisory services
- f. Rendering of outsource financial services and
- g. Any other kind of services.

PROCEDURE FOR APPOINTMENT OF AUDITORS

According to companies act the Board of Directors will prepare a panel of auditors, to give consent letter to the company. The board selects the auditors within 30 days after the incorporation of the company. Auditor can accept or reject the proposal of the board, so accepted auditors are appointed for 5 years concluding for the 6th AGM

This type of appointment is in the Companies act of 2013maccording to this the appointment of Auditors for the block of 5 years because of accountability and business understanding.

An auditor can work or function in one or more companied without any restrictions it depends upon those companies but they can work up to 5 years it is rectified by the members every year in the AGM during the period of 5 years.

AUDITORS

Qualified statutory Chartered Accountants Cost accountants or any other professionals as decided by the board.

COST AUDITORS

Qualified Cost accountants as defined in clause B of sub section (1) & (2) of cost and works accountant act of 1959.

According to Companies Act 2013 the appointment of cost auditors by board of directors of companies engaged in the business of manufacture of goods as may be notified by the government. The appointment of reporting procedure of the cost auditor is similar to the existing procedure.

❖ INTERNAL & EXTERNAL AUDITORS

The Internal Auditors are those auditors who are functioning within the company and the external auditors are those auditors who provide audit services to a company from other companies. They are appointed by the board of directors; these auditors cannot render both the services together only internal or external service should be rendered by the auditors to the company.

ROTATION OF AUDITORS

According to the new Companies act the rotation of the auditors has been introduced. In the previous act rotation of auditors was not there. An auditor who is working or functioning for the company will be in the company until his removal or retirement. But the new act changed the provisions according to the legal restrictions of the board such as.

- a. In case of listed company if the auditor is an individual, he cannot be the auditor of such company for more than 5 consecutive years.
- b. In case of a firm an auditor cannot be auditor of a company for more than 2 terms of 5 consecutive years.
- c. If the auditor is an auditor for a company for 1 term of 5 years he cannot be reappointed by that company for the next 5 years.

Rotation also implies the branch auditor they are the auditors who are appointed by the company only for the 5 consecutive years and not for the next 5/10 years because of the legal restrictions of the companies act.

REMOVAL OF AUDITORS

According to the companies act the removal or the resignation of the auditors is followed by the procedure prescribed by the rules of companies act under this new act an auditor cannot be removed from his office before the expiry of his term. After obtaining the previous approval of the central government through passing the special resolutions by the members,

- a. If he resigns he should file within 30 days by a statement in the prescribed form with the company and ROC (registrar of companies) has no longer he is appointed as the auditor he is not ready to work anymore with relevant reason of resignation.
 - If he fails to say the reason then he is punishable with a minimum fine of Rs 50,000/- sometimes which may extend up to Rs 5,00,000/-.
- b. The company can punish the auditor for his misbehavior, negligence or any wrong reporting and misconduct and also for not signing the audit report, remuneration dispute, for giving wrong concern for appointment for these fraudulent activities the central government will provide an application to the tribunal, the tribunal within 15 days they pass an order that the auditor shall not function as auditor and the central government can appoint another auditor, such auditors who are removed by the tribunal cannot be appointed as auditor of the company for 5 years.
- c. The auditors will be punishable by the disciplinary committee for their misconduct and negligence, punishment from ROC for their fraudulent activities like not signing the audit report, wrong concern for appointment. Sometimes there may be civil or criminal case against him depending the fraud in the disciplinary committee of ICAI (Institute of Chartered Accountants of India) and the fraud involves the minimum period of imprisonment for 3 years which may extend to 10 years.

CONCLUSION

We opine that the Companies Act 2013 provides an opportunity to make our corporate regulations more contemporary and potentially it makes our corporate and auditors to enhance the business regulations without any restrictions, it is expected to facilitate with the business and new provisions for the protection of investors with corporate governance.

REFERENCES

- The Companies Act of 1956 retrieved from https://www.mca.gov.in/Ministry/pdf/Companies_Act_1956_13jun2011.pdf 1.
- The Companies Act of 2013 retrieved from https://www.mca.gov.in/Ministry/pdf/CompaniesAct2013.pdf

A STUDY ON WORK LIFE BALANCE OF WOMEN EMPLOYEES IN EDUCATIONAL INSTITUTIONS WITH SPECIAL REFERENCE TO GOVERNMENT FIRST GRADE COLLEGE CHITRADURGA DISTRICT

Dr. SYED RAJEENA ASST. PROFESSOR CMR UNIVERSITY BANGALORE

JAMUNARANI H.S RESEARCH SCHOLAR CMR UNIVERSITY BANGALORE

ABSTRACT

In modern days' work life balance of working women in educational institution is more important, and the contribution of teacher is very important in educational sector in case of to build the career of the students in the society, but at the same time they have faced lot problems in their work—life—balance, it is common for every working women to ensure an equal balance between their academic field and family side. After 2000 decades on wards the status of women will be equal to her male counterparts, in that circumstances they face lot of problems to balance of both sides. Thus, in this research we have concentrate to identify the work life balance of female employees in education institutions of government first grade college in Chitradurga district. After 2019-20 onwards work life balance of working women is drastic changed. Some more extra stress they faced through the issues of Covid affected on education system totally converted offline class to online. The purpose of present study is to highlight the necessity of adopting work-life balance polices for women at college(degree) level the data for the study was collected from (200) working women in government first grade college in Chitradurga district. And this paper examines the impact of mental stress, job satisfaction (psychological) and demographical factors (married women) and technical factors like e-learning and individual factors like ability to balance their work and life. This research is also to find the major challenges faced by working women in educational institution and maintain equilibrium in their both the field.

KEYWORDS

educational intuitions, professional life Vs personal life, work - life - balance, working women.

eachers is a compass that activates the magnets of curiosity knowledge and wisdom in the pupils.

JEL CODES

O15, J17, I20.

INTRODUCTION

Work life balance has become one of biggest challenging task for working women in these days in every educational institution. In this study there is a vital need to know the balance level of women employees with regard to both their work and family or personal life. If the work life is good, the functioning of the institution will be in a smooth and proper manner work life balance can be managed well, in addition to the relations between work and family functions also involves other roles in other areas of life. Work life balance is defined as an own ability to meet their work and personal commitments, and other responsibilities and activates in work- life balance. Work —life-balance is a two-concept involving proper prioritization between "work" (career and ambition job satisfaction) in one side they have "life" (health, happiness, family and spiritual development) on the other side they have work. Work life balance means it is different things and it keeps on changing in different people on their phases of life.

The status of women in modern India is a sort of a paradox, and she is doing dual role if one hand she is at the peak of the ladder of success on the other hand she is mutely suffering the violence affected on her own family. During ancient period women has been worshipped as goddesses. The women were the Centre and foundation of the social and cultural life of the family. In the modern era, women occupy a central position in all the fields like banking, medical, corporate, government etc. women prove their excellence in all the fields compared to men. The situation prevails in the current scenario that both men and women have to work to lead a normal life. Hence women are having a lot of responsibilities to carry out. Each and every organization will be practicing different norms, rules and regulations, strategies, methodologies to maintain dripline among the employee.

Times have changed, as in the olden day's men provided for women, and they were the sole earners of the family, but today time has changed, now a days both husband and wife earns. The wife isn't free still, as she cooks, and does household chores along with running the house and supporting the house financially. The question arises as how does she balance her work with life at home? And is it she achieves her academic task? Although over the years women in India have struggled to establish an identify and create a mark in the society as well as in the organizational platforms, but the educational institutions are taking initiatives to train and develop the women so that they are prepared to face the changes.

In Initial centuries, women were engaging at their home cleaning and kitchen, only some of them were doing job and working in education sectors, and also in other fields. The ratio of working women was very less compared to men but after 21st century we could see drastic changes in women education ratio has increased. And they are engaged in to do the job. Soon after the Covid 19 issues the education system was completely changed from offline class to E-class. In such cases, the working women were facing lot of stress and health issues including technical problems and other factors like individual factors psychological factors. Demographic factors and many more.

REVIEW OF LITERATURE

- 1. Aithal (2020), in this study they discussed about the issues of work life balance of Working Women in Higher Education. They are used sample to test the hypotheses that all is an association between Challenges faced by working women. Here working women Challenges have been studied under three parts such as Individual factors, Family Factors, and Organizational Factors. For this study purpose, 422 Women professors of State Universities of Karnataka were selected. They are faced a lot of challenges and issues all through their working life which is a big struggle for them to do function daily and also to progress in their career.
- 2. Christian Wiradendi Wolor (2020), they stated about in this study they are used a qualitative method in a systematic review. The findings show that work-life balance affects the performance of millennial generation employees. They used in their research is a systematic review (Systematic Review) PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-analysis) method which is carried out systematically by following the correct stages or research protocols. In this study they are evaluate and analyze and evaluate all previous research results that are related and relevant to a particular topic. They give

suggestion to future research can be expected to discuss generation Z where the current generation Z is still in school. But it must be investigated and find out whether it is still effective to the implementation of work-life balance activities for supporting the working women themselves.

- 3. **Ajith Shankar Dr Sonny Jose** (2016), Discusses in their study the role of women employees and they are considered women are backbone of our society, in this study they adopted qualitative method to achieve their research objectives. Hence, the present research goes on the collection and analysis of non-numerical data, such as interviews to obtain understanding of a particular issue. The researchers collect rich, in-depth perspectives that could not be gathered through the usual quantitative methods because Indian culture always respect women and treated women are central concept of the family. And women are back bone of the society. They give suggestion to make polices to encourage women employees of IT company. The working women feel comfortable in their professional and them able to do work and contribute in the progress of our nation.
- 4. **R. Rangarajan** (2018), Recommended in their research they talk about to providing facilities to encouraging working women facilities like drinking water facilities, proper lighting facilities, sanitation facilities and rest room etc. Providing some basic facilities that reduce the stress of working women. And they give suggestion to reducing stress the working women have to do yoga in 30 minutes, and listing their favorite music and anything their hobby in order to reduce their stress. They are taken sample size 100 working women in Chennai city. The data was collected from respondent through well designed questionnaire. After analyzing, the results show that there are demographic factors, and family conflict and lack of organization support. Finally, the result shows that working women are unable to spend quality of time for their personal and family life.
- 5. **Ranchi Bhatia** (2019) they discussed in this study the work life balance of married working women in educational institutes Delhi. The researcher is to investigate the challenges built in the surroundings of working women, the research type is descriptive. They conclude that before marriage and after marriage the responsibility is different. After marriage she is lead robotic life. Finally, they are recommended to the government and intuitions to adopt work life polices which is encourage to women employees to participated in positive manner.

NEED OF THE STUDY

The theme of research is to identify the different factors which will effects on work life balance of working women like as: in Covid -19 pandemic believe their career progression will slow down, confusion of E-tools learning, PPT, PDF, VIDEO'S uploading zoom meet etc., college time table, work family conflict, psychological distress, work satisfaction, family satisfaction, family responsibilities, children caring, college duties, according to online time table, offline time table, career development, work involvement also focus that how married working women maintain their family and husband duties and if she became mother how she will manage their college work, spouse duties and children caring, and if she only income earners in the family how can she mange financially, and to academic development to do PhD. To teach problem-oriented subjects, BOE, BOS, LMS, YOUTUBE teaching etc.

STATEMENT OF THE PROBLEM

In Chitradurga district there are so many working women which are working in government first grade College. The researcher wants to find out that how they live their lives and make it balance, researcher also wants to determine the important reasons of poor work life balance of working women, like travelling tension from home place to work place, negative attitude from their families, negative attitude from their bosses and supervisors, biometric attendance, etc. the main focus of the paper is an the stressed life of an Indian married working women, who are in alarming battle position to keep balance between personal and professional life. The dream of being independent and carrier orientation became a tough challenge for working Indian women she has to perform the duties of a perfect homemaker in the family and courageous teacher in the college. Whether someone lends on helping hand or not, being a mother, it is the primary duty of women to take care of her children. At the same time, she has to manage her own parents and in-laws which also create a difficulty for an Indian married woman.

RESEARCH OBJECTIVES

- $1. \hspace{0.5cm} \text{To study the work life balance of working women in government first grade college in Chitradurga district.} \\$
- 2. To know the various factors including with their work life balance of working women in educational institutions.
- 3. To suggest measures for reducing work life balance of workingwomen and create the awareness to government and institutions to take a preventive measure.

RESEARCH METHODOLOGY

Primary data were collected with the help of the structured questionnaire from the side professors. (Making group between age, service, salary, married, unmarried, single parent, dual income parents, etc.) A few questions in the questionnaire was about work-life balance where the criterion for answering was disagree, agree or sometimes. Some statements were on professional details like, are you satisfied you're teaching through online class, the question divided in five parts mainly they are consisting of 1) demographic, 2) work life balance, 3) family satisfaction, 4) work satisfaction & 5) psychological dis stress that are used for measuring work life balance etc. to get a quality information of on this research.

In this study we have deal the various aspects of work –life balance **through the Secondary data** review of existing literature, the sources referred include various journals, books, doctoral thesis working papers, reports, magazines, internal sites, etc.

SAMPLING METHOD

In this study we have adapted convenient method and the sample size is 200.

TOOLS USED FOR ANALYSIS

It is a descriptive analysis; the research study will definitely help women employees on balancing towards work –life.

ANALYSIS

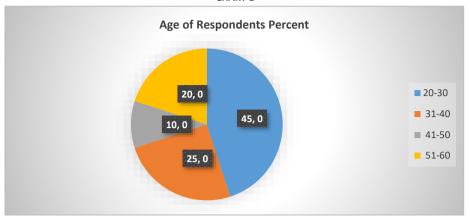
THE FACTORS EFFECT ON WORK LIFE BALANCE OF WORKING WOMEN IN EDUCATIONAL INSTITUTION IN GFGC

Researcher shows their results of demographic questions in Descriptive Statistics which used to classify, presenting and summarizing of primary collected data, the data which was collected through frequency distribution and pie charts of demographic questions like., working Women ratio, age factors, online class, mental stress, qualifications, institution support.

TABLE 1: (AGES OF RESPONDENTS) DEMOGRAPHIC FACTOR

Age	Frequency	Percent	Valid percent	Cumulative percent
20-30	9	45	45	45
31-40	5	25	25	70
41-50	2	10	10	80
51-60	4	20	20	100
total	20	100	100	•

CHART 1



According to survey above graph is showing that highest ratio of respondents is between 20-30, (45%) and the lowest ratio of respondents are 51-60 age (10%) as well as moderate ratio are respondents are 31-40(25%) and 41-50(20%) mostly younger's women are working in the educational institutions.

TABLE 2: MARITAL STATUES

Particulars	Yes	No
Married	15	
Unmarried	5	

CHART 2



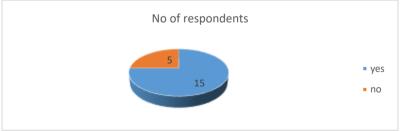
According to findings and study it shows that majority in married working women 15 in quantity (75%), un married women were 5in quantity (25%) and mostly in government degree college we find the senior professor they all were married.

TECHNICAL FACTOR

TABLE 3: DOES YOU FACE PROBLEMS WHILE CONDUCTING DIGITAL CLASS?

Particulars	Yes	No
No of respondents	15	5
Percentage	75%	25%

CHART 3

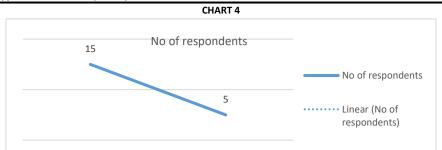


According to findings and study it shows that majority of working women 15 in quantity (75%), they were faced problems while conducting on line class, and only few of them have technical knowledge they were 5in quantity (25%) and mostly in government degree college we find the junior professor they have digital class knowledge they are not suffer much more problems.

INDIVIDUAL FACTOR

TABLE 4: DOES YOUR FAMILY MEMBERS LISTEN TO YOUR JOB-RELATED PROBLEMS?

Particulars	Yes	No
No of respondents	5	15
Percentage	25%	75%

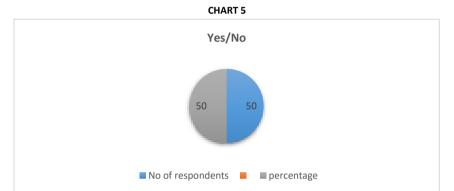


According to findings and study it shows that majority of working women problems not listen and not understand by family members 15 in quantity (75%), they were faced some major problems while doing their professional, and only few of them have they were 5 in quantity (25%) and mostly they can doing job some confident manner because of family members adjust their parents and husband support, in government degree college we finds the married women are suffer from family problems and single women they are not suffer much more problems

TECHNICAL FACTOR

TABLE 5: DOES YOU FEEL THAT E -TEACHING IS FIT FOR YOUR PROFESSIONAL LIFE?

Particulars	Yes	No
No of respondents	50	50
Percentage	50%	50%
total	100	100

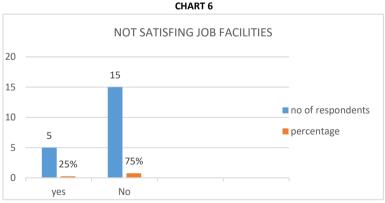


According to findings and study it shows that majority of working women adjusted after Covid 19 some knowledge about E-teaching. in quantity50 (50%), they were trying to learn E-teaching and adjusting for online class they need some time, but at the same time they faced lot of problems while conducting on line class, and reaming of them have technical knowledge they were 50 in quantity (50%) and mostly in government degree college we finds the junior professor they have easily understand E-Teaching class knowledge and they are not suffer much more problems.

JOB SATISFACTION FACTOR

TABLE 6: DOES YOUR INSTITUTIONS PROVIDE RECREATIONAL FACILITIES?

particulars	yes	no
No of respondents	5	15
percentage	25%	75%



According to findings and study it shows that majority of working women they are not satisfied from the side institution because intuitions are not providing properly recreational facilities them 75% working women shared their opinion about they are not satisfied about the facilities. And only few of them given positive opinion about facilities provided by the institution were 5 in quantity (25%).

LIMITATIONS

This research possesses various limitations. First that is return backing of questionnaires, which researcher distributes to working women in six taluks in Chitradurga district. Out of 20 questionnaires only 18 returned back, researcher could not go for all taluks of Chitradurga and all working sectors due to shortage of time researcher has specifically gathered data only from six taluks in Chitradurga district in GFGC education sector which are listed below: Challakere, Hiriyur, Hosadurga, Malakalmur, Parusurampur and Chitradurga.

Another limitation is that mostly data is to be taken from GFGC College's majority ratio of women in married in marital status. Participants have limited time, though some of them not read questionnaires properly just gives answers, even they can't understand that what were asked by researcher.

CONCLUSION

This study is projected to come out with the hope that the problems faced by the working women of government first Grade College must be taken seriously in this Covid pandemic situation. Several suggestions are given to the educational institution. Employers and government in framing policies, programs to take this matter into consideration for education system through online, this study is to considered as psychological effect emotional for working women of Indian culture. This study found that most of the women were working with a sense of missing life and intuitions have not taken any steps to overcome them. In this present situation educational institutions should address the work life balance related issues among staff and adopt new polices according to this Covid situation and implement approaches to help their staff to manage educational their work life balance. HRM department should help educational institutions to establishment of the new performance evaluation strategy. Taking all these suggestions and recommendations it will benefit for educational institution and women employees.

REFERENCES

- 1. Ajith Shankar and Sonny Jos, Work-life Balance among Women Employees A Case Study with reference IT Companies, Adelaide Journal of Social Work volume 3 (2016), pp.16-29.
- 2. Anjana Jadon, Women Education in India: An Analysis Research on Humanities and Social Sciences volume No. 8 (2018), issue No. 13, ISSN 2224-5766.
- 3. Arunima and Richa Nangia, Work life balance- An Integrative Review of Literature, Journal of Emerging Technologies and Innovative Research, Volume 7 (2020), Issue 7.
- 4. Christian Wiradendi Wolor, The importance of work-life balance on employee performance millennial generation in Indonesia, Journal of Critical Reviews, volume No.7 (2020), issue no. 9(May) ISSN- 2394-5125.
- 5. Deivasigamani and Shankar, A Study on Problems Related to Work Life Balance among Women Employees in Information Technology Sector Chennai Asian Journal of Applied Sciences, Volume No. 05 (2017), Issue 02. (April), ISSN 2321 0893.
- 6. J. Jeya Sunitha and Mohanaselvi, A study on work-life balance of college faculties in Digul district with special reference to management studies staff, Ageratum Journal, Volume 8, (2020), Issue No. 7, ISSN 562-572.
- 7. Manju Nair and Aditi Kaushik, Work Life Balance: A Systematic Literature Review, Global Values, Volume. 8, (2017), issue No. 2, ISSN 0976-9447.
- 8. R. Rangarajan, A Study on Work Life Balance of Working Women- With Special reference Chennai City, International Journal of Creative Research Thoughts, Volume 6, (2018), Issue No. 2 (April), ISSN 2320-2882, DO 10.1729/IJCRT.17479.
- 9. Raajarajeswari Work Life Balance of Women Employee: A Literature review, Paripex Indian journal of Research, Volume 4, (2015), Issue No.10 (October).
- 10. Sonia Delores, Work-Life Balance Issues Encountered by Working Women in Higher Education Sector, Scholedge International Journal of Management & Development, Volume No. 07, (2020), Issue No 05, Issue No.10, ISSN 2394-3378, pp 72-87.

THE PROMISES, APPLICATIONS AND CHALLENGES OF 'EDUCATIONAL BLOGGING'

SONIA GOSWAMI ASST. PROFESSOR CHANDERPRABHU JAIN COLLEGE OF HIGHER STUDIES & SCHOOL OF LAW DELHI

SHIPRA BHUTANI
ASST. PROFESSOR
CHANDERPRABHU JAIN COLLEGE OF HIGHER STUDIES & SCHOOL OF LAW
DELHI

ABSTRACT

Blogs are a new form of web-based communication tool. The emergence of blogs as a communication platform has been particularly dramatic for classroom teaching over last few years. The use of blogs for the educational purposes is increasing all over the world. Teachers and students can use blogs to promote discussion on various topics, share information, support group and individual learning online. Educational blogs or simply 'Edublogs' can help the students develop critical thinking skills, writing skills and knowledge construction abilities. Educational blogging helps students and teachers to share inter and intra disciplinary knowledge with each other. Edublogs can be easily updated and accessed so these can act as a transformational technology for higher education. Blogs have great potential to become an effective digital learning tool for traditional classroom education and for distance education too. Blogs are interactive, easy to set up and manage thus enabling students to engage in online exchanges and learning beyond physical classroom. This research paper highlights the promises and applications of educational blogging and tries to find out the advantages and disadvantages of using edublogs for making Indian education system more effective. This paper provides an overview on why educators should use blogs as a teaching pedagogy and explains how teachers and students can get huge benefits through edublogs. The researchers have also tried to find out the challenges of using edublogs in Indian higher educational setting. The researchers have given their suggestions for effective integration and incorporation of edublogs in Indian education system. The researchers strongly recommend universities, higher authorities, school and college managements, teachers and other higher education entities to set up blog facilities within their learning management system as distinct benefits can be derived from using blogs in education and embracing e-learning approaches.

KEYWORDS

higher education, edublogs, learning, students, knowledge, sharing, skills.

JEL CODE

120

INTRODUCTION

merging online communication tools such as Blogs, Wikis and forums are being used in classrooms to enhance learner expectations and experiences. Blogs are a new mode of web-based communication through which users frequently post comments and express their thoughts and interlink with each other. These days' blogs also support multimedia content such as video, audio, graphics and animation. There are various types of blogs such as family blogs, group blogs, community blogs, corporate blogs and "Edublogs', a new type of blogs which is emerging in education circle. These days, blogs are being used to share knowledge and thoughts in the field of education. According to previous researches, educational blogging can encourage more autonomous learning. One of the most important features of blogs is scope for interactivity. Edublogs have the capacity to enrich learning by creating peer dialogue, promoting interpersonal and group communication among students. Teachers can utilize blogs to share knowledge, thoughts, experiences and feelings related to learning or curriculum. Teachers can remain in touch with their students at any time and at every place through edublogs. Edublogs can cover a wide range of topics including course material, education news, instructional methodology and pedagogical techniques. Blogs are being incorporated in the classroom teaching for instructional purposes.

SIGNIFICANCE OF THE STUDY

This study highlights the promises, applications and challenges of using edublogs in the field of higher education in India. This research paper explores the advantages and disadvantages of edublogs in making the teaching and learning process more effective by integrating "Edublogs" in the teaching pedagogies for providing formal and informal education. Suggestions have been given for effective integration of edublogs to make traditional classroom teaching more effective.

OBJECTIVES OF THE STUDY

This research paper has following objectives-

- 1. To evaluate and examine the promises and applications of "Educational Blogging" in higher education in India.
- 2. To examine and investigate the challenges of integrating "Edublogs" in the traditional classroom education in India.
- 3. To highlight the benefits of "Edublogs" for teachers and students and giving suggestions for effective integration and incorporation of "Edublogs" in higher education setting in India.

RESEARCH METHODOLOGY

The Methodology is based on using primary sources to accumulate the information through preparing questionnaire presented to teachers & students, face to face approach & the secondary sources from reference books, magazines, internet and journals.

HIGHER EDUCATION IN INDIA

India's higher education system is the third largest in the world, next to United States and China. Accreditation for higher learning is overseen by 12 autonomous institutions established by the University Grants Commission. Indian higher education system has expanded at a fast pace by adding nearly 20,000 colleges and more than 8 million students in a decade from 2001-02 to 2011-12. As of 2012, India has 42 central universities, 275 state universities, 130 deemed universities, 90 private universities, 5 institutions established and functioning under the State act, and 33 institutes of National importance. Other institutions include 33,000 colleges as Government Degree Colleges and Private Degree Colleges, including 1800 exclusive women's colleges, functioning under these universities and institutions as reported by the UGC in 2013.

LITERATURE REVIEW

Blogs, also called weblogs can be defined as a frequent, chronological publication of personal thoughts and web links on online communities (marketingterms.com, 2006). Online communities have been defined by Wenger and Snyder (2002) as "groups of people informally bound together by shared expertise and passion for a joint enterprise". Blogs, as a mode of communication, is one of the most prevalent contemporary mechanisms of personal experience. According to Blood (2000), blogs came into existence when the phrase 'weblog' was first used by 'Barger' in 1997. Blogs are updated instantly and allow users to post comment (Siemens, 2002). Blogs can be created with a few clicks of a mouse, and no experience in web authoring is needed (Wu, 2005). In the weblog world, consumers of information are also producers of information, and a new form of authorship is created that emphasizes connections to the community, discourses and processes (Wrede, 2003). Blogs have the potential to facilitate thinking skills and knowledge construction (Fang & Liu, 2004; Kagder & Bull, 2003; Mao, 2003; Oravec, 2003) when used in an educational setting. Through blogs, educators can create personal journals including texts, images, course material and links to other online resources, publish them online and receive comments from their students. A blogger, who might be a teacher in case of edublogs, has the ability to voice his or her opinion to a large number of students online in a very short span of time and this may imply a potential vanity on the part of the author in courting fame (Oravec, 2003). With the help of blogs, educators can create situations where students who are passionate about specific topics are able to study in groups and participate in online communities (LaMonica, 2006). These days' blogs are being used by educators to promote discussion on various topics online and support individual as well as group learning to enhance the overall learning experience of students inside and outside the traditional classroom setting. In fact, they provide a mechanism for dissemination of education related material. According to some researchers there is a noticeable improvement in the quality of student writing when it is presented in a blog (Oravec, 2002; Carlson, 2003) so there are obvious benefits of incorporating blogs in traditional classroom curriculum. The interaction with regard to a topic allows teachers and students to share their experiences, viewpoints, information, convey material and other resources (Boyd, 2003; Lee, 2003). With the help of blogs, creation of content gets easier and easier for educators so blogs promise to transform how we teach and learn (Richardson, 2006). Blogs have the potential to be a transformation technology for teaching and learning (Williams and Jacobs, 2004). Social constructivism theory also supports the application of blogs in education as this theory states that knowledge is formulated through the process of social interaction and collaborative learning.

In the context of knowledge management, weblogs can serve as a personal information repository, a journal of thoughts and ideas, a repository of feedbacks and comments and an online presence (Roll, 2004). Educational blogs can also be referred as "Online diaries", where students can write about their experiences and share their ideas related to course material (Davi, Frydenberg and Gulati, 2007). Weblogs have been described as student diaries and learning logbooks by Wagner (2003). Blogs are a constructivist tool for learning where participants construct knowledge, share ideas, and build upon each other's work (Richardson, 2006). The blogosphere is a powerful learning space that improves student achievement (Palmer, Holt and Bray, 2008), promotes reflective thinking (Xie, Ke and Sharma, 2008), and offers the opportunity to interact with others and learn in a natural environment as part of everyday life (Ladyshewsky and Gardner, 2008; Sevelj, 2006). Chiddo (2006) described educational blogging to be both a student-centered and peer-focused activity which maintains two kind of student interaction: intra-personal dialogue as well as inter-personal interaction (Gorsky, Caspi & Chajut, 2008).

PROMISES OF "EDUCATIONAL BLOGGING" FOR IMPROVING INDIAN HIGHER EDUCATION SCENARIO

Teachers can make teaching and learning process more effective by using edublogs as these acts as a competitive, collaborative and cooperative learning tool. It is important to use blogs for educational purposes for the following reasons-

- There is a lack of innovativeness in Indian education system. Educational blogging can bring innovation in Indian education system. With the help of blogs, teachers can edit, create, update or delete their teaching material online such as handouts, notes, assignments, lecture summary, review materials etc. Blogs must be treated as a source of value addition for our education system as they can be used as an e-learning tool so that the teaching and learning process can continue outside the classrooms too.
- Using edublogs will improve the instructional effectiveness and will surely enhance learning outcomes and student performance by improving student engagement and confidence level.
- Educational blogging can also be beneficial for those students who are enrolled in distance learning programmes as they can get an access to expert opinions, educational content, assignments and lecture summaries through edublogs so the level of distance education can also improve by incorporating blogs in teaching pedagogies. These Students can get a chance to read related articles through edublogs.
- The scope of educational blogging is not confined to share information or content only but teachers can also remain in close contact with the parents through these blogs. Parents can better evaluate the performance of their child through maintaining close contacts with the teachers through these blogs. Edublogs can help parents for close monitoring and timely feedback about their child's performance in the classroom.
- Teachers can easily set up and administer edublogs in comparison to other educational technologies.

APPLICATIONS OF "EDUCATIONAL BLOGGING" IN HIGHER EDUCATION

If we take a close look on our educational environment, we can easily notice that the student community is changing radically. The generation Y students are living and studying in an environment filled with electronic gadgets including mobile phones and internet. They continuously use mobile phones, cameras, desktops, laptops, tablets, e-readers, video games, E-mail, text messages, blogs and instant messengers in every walk of life including their study, work, play and communication. Educational blogging can be used in our educational setting for the various purposes. Some of the major uses of blogs in education includes- improving writing skills, sharing ideas and resources, recording student progress, group work and course administration. Wagner (2003) has proposed the use of blogs as learning logs for enhancing and strengthening the best features of teaching techniques. The application of blogs is a useful supplemental aid to teachers according to Johnson (2004). Weblogs have been applied for a number of educational purposes such as for supplementing classroom teaching with blogging for MBA students to develop business language and communication skills by Forster and Tam (2004). Weblogs have also been applied for improving journaling skills of pre-service teachers by Stiler and Philleo (2003). The other uses of blogs for educational purposes are as follows:

- Teachers can use edublogs to post information about class time, syllabus, assignments, research activities, projects, exercises and as a platform to discuss class topics.
- Educational blogging can be utilized for real world writing experiences. Students get a chance to write and publish their own articles online which boosts their confidence level. Moreover, the readers which are generally the teachers and the fellow students can also comment on their articles written on edublogs.
- Teachers can give feedback easily to students about their queries, progress and performance.
- * Teachers and students can share their knowledge with each other and express their opinions on diverse topics.
- Educational blogging facilitates communication and discussion among teachers and students on various topics.
- Educational blogging helps students in developing their knowledge by using peer networks.
- Students can get easy updates on their homework and assignments through edublogs.
- Students can get multiple responses to a single question which enhances their knowledge horizon.
- Educational blogging helps students and teachers to create content, construct new knowledge and share information with each other online.
- Teachers and students both can utilize edublogs to organize class discussions, seminars and post summary of lectures.
- Edublogs act as a platform of self-expression for teachers and students.
- Teachers can link to online items that relate to their course or subject material.
- Edublogs act as a place of file sharing as electronic files can be easily uploaded and downloaded on the blogs.

ADVANTAGES OF USING BLOGS FOR EDUCATIONAL PURPOSES

According to Wu and Hiltz (2004), educational advantages of weblogs include opportunities for active learning, collaborative learning, increased higher level thinking, and flexibility in course delivery. Educational blogging offers multiple benefits to students and teachers for enhancing their learning experiences. Some of the benefits of educational blogging are as follows:

- Educational blogging boosts confidence among students as it gives them a chance to express themselves. Students feel more empowered as a result of self-expression. Blogs facilitate informal communication and creativity among students.
- **\$** Edublogs help students remain motivated, interested and more involved in studies.
- Students can get easy access to information posted on edublogs anytime and at anyplace.
- Educational blogging promotes creative and analytical thinking among students as students think before answering any question or publishing their stories or making any comment online thus in a way edublogs empower students.
- Educational blogging acts as a promoter of critical and intuitive thinking among teachers and students.
- Students can learn from their peer group and online networks on edublogs
- Students can get easy access to quality information through peer groups on edublogs.
- Different students and teachers from different educational institutions, places and parts of a country can share an edublog to learn together.

DISADVANTAGES OF USING BLOGS FOR EDUCATIONAL PURPOSES

Along with the advantages, educational blogging has some disadvantages too. These disadvantages are as follows-

- Generally, students have the tendency to write about petty and trivial issues on blogs to grab the attention of their peer group which does not contribute to their educational growth and enhancement.
- Security and privacy issues are also attached to blogs as they can also be misused to post false and misleading information which may be harmful for readers.
- Spending too much time on blogs and online communities can sometimes isolate teenage students rather than connecting them to others which may lead to their social alienation.
- If an edublog is public than there are chances of disruptions by some people who may post comments and stories that might be incorrect, inaccurate and insulting. Due to this reason many teachers prefer that access to a class blog should be given only to registered students.

CHALLENGES IN ADOPTING AND INCORPORATING 'EDUCATIONAL BLOGGING' IN HIGHER EDUCATIONAL SETTING IN INDIA

Teachers and students can face a lot of barriers in adopting and incorporating educational blogging in higher educational setting in India. Before incorporating edublogs in any educational environment, it is important to train all the teaching staff about all the aspects of edublogs as active engagement by teachers is necessary to promote the benefits of educational blogging to students. It is important for teachers to spread awareness among the students about the benefits of using edublogs for their knowledge enhancement. Teachers must provide positive feedback to those students who are using edublogs for educational purpose as directed by the teachers. Teachers must know how and when to use edublogs for educational purposes.

Some challenges and problems which can act as a barrier in adopting and incorporating educational blogging in higher education setting in India are as follows-

- A vast majority of teachers are not technology friendly in the schools and higher educational institutions in India. Teachers can't motivate students for being technology friendly until and unless they do not know to use it themselves. Teachers need to be trained to use and incorporate edublogs and other modern technologies as a part of teaching pedagogies to make classroom teaching more effective.
- Lack of technological infrastructure can be another barrier for educational blogging. A vast majority of schools and colleges in India have inadequate teaching technology aids. Teachers and students are not comfortable with using technical equipments like computers, projectors, CTV-video films, E-tutoring software, teleconferencing and videoconferencing devices, wikis and edublogs. In rural areas teachers and student do not get easy access to an internet connection. To overcome these barriers, it is important for government and policymakers to provide adequate financial support, facilities and infrastructure to schools and colleges.
- Teachers may show resistance in using edublogs for supplementing classroom teaching as they may feel that it will make them less powerful but this resistance should be overcome through proper planning and strategy formulation by the concerned authorities by making teachers aware of the benefits they and their students can get from using edublogs. Teachers need to understand that educational blogging will actually empower them.
- Poor support system from concerned authorities, government, school and college managements can also act as a challenge for integrating and incorporating educational blogging in Indian educational setting.
- Teachers and students might not feel comfortable in using edublogs initially but this fear of using technology can be removed through teacher and student training programmes to make them familiar with all the aspects of modern educational technologies including educational blogging so that they can learn to use edublogs for educational purposes.

SUGGESTIONS FOR EFFECTIVE INTEGRATION AND INCORPORATION OF 'EDUCATIONAL BLOGGING' IN HIGHER EDUCATIONAL SETTING IN INDIA

Some researchers like Berge and Giles (2006) and McAfee (2009) argue that before implementing technology initiative in an educational setting, it is imperative for any institution to undertake strategic planning and re-assess what goals it needs to achieve through the use of technology. Some of the suggestions for effective integration and incorporation of educational blogging in higher educational setting in India are as follows-

- First of all, teachers need to change their beliefs about modern teaching technologies including educational blogging and should learn to use them. They need to see edublogs as a collaborative learning tool which will supplement teaching and will empower them; not as something which will make them weak.
- Teachers should take initiative to set up a class blog as a result of collective efforts of the entire class.
- All the students of a class should be added as a member of the edublog and each one should be free to give their opinions and comments on a topic; publish stories and articles; post classroom notes, assignments and comments; delete and update articles etc.
- Others than the class students may also be allowed to join the edublogs so that they can also get benefit from the knowledge being created through blog.
 This can be especially beneficial for those who are enrolled into distance learning programmes.
- Teachers and students must be trained to use edublogs by concerned authorities. Training programmes should be conducted at regular intervals to make them aware about recent developments in the field of educational technologies.
- Teachers should motivate students to use blogs and should make them aware about the benefits they can derive from using edublogs for their knowledge enhancement. Teacher guidance can motivate students for knowledge creation and sharing through edublogs.
- Government, policymakers and concerned authorities should take appropriate steps to provide adequate infrastructure to support innovative teaching methodologies and aids to schools and colleges so that the maximum advantage of modern educational technologies can be taken.

CONCLUSION

Educational blogging has the ability to open a new door to learning activities for enhancing student participation, engagement and collaboration in education. Educational blogging can enhance knowledge creation, sharing and delivery as it is an innovative instructional pedagogy. Teachers can take benefits of educational blogging to engage students and help them learn important skills, concepts, sustain social and intellectual interaction. Edublogs offer multiple learning benefits to students which include critical thinking, analytical thinking, writing skills, knowledge creation and sharing. Educational blogging has opened a wide range opportunity for teachers to support competitive, cooperative and collaborative learning.

REFERENCES

- 1. Blood, R. (2000). Weblogs: A history and perspective. Available from: http://www.rebeccablood.net/essays/weblog_history.html, retrieved 06.07.07.
- 2. Carlson, S. (2003). Weblogs come to the classroom. Chronicle of Higher Education, 50(14), 33-34.
- 3. E.C. Wenger, R. McDermott and W.M. Snyder, A Guide to Managing Knowledge: Cultivating Communities of Practice. Boston, Massachusetts: Harvard Business School Press, 2002.
- 4. Johnson, A. (2004). Creating a writing course utilizing class and student blogs. The Internet TESL Journal, 10(8). Retrieved November 18, 2004 from http://iteslj.org/Techniques/Johnson-Blogs
- 5. Lee, B. (2003). Smarter, simpler social: An introduction to online social software methodology. Retrieved January 28, 2004, from http://www.head-shift.com/moments/archive/sss2.html.
- 6. Siemens, G. (2002). The art of blogging Part 1. Retrieved August 16, 2013, from http://www.elearnspace.org/Articles/blogging_part_1.htm
- 7. Stiler, G. M. & Philleo, T. (2003). Blogging and blogspots: An alternative format for encouraging reflective practice among pre-service teachers. Education, 123(4), 789-797.
- 8. Wagner, C. (2003). Put another (b) log on the wire: Publishing learning logs as weblogs. Journal of Information Systems Education, 14(2), 131-132.
- Wrede, O. (2003). Weblogs and discourse: Weblogs as a transformational technology for higher education and academic research. Paper presented at the Blog talk Conference, Vienna, May 23rd-24th, 2003. Retrieved April 15th, 2004 from http://weblogs.design.fhaachen.de/owrede/publikationen/weblogs_and_discourse#22
- 10. Wu, W.-S. (2005). Using blogs in an EFL writing class. 2005 Conference and Workshop on TEFL and Applied Linguistics, Department of Applied English, Ming Chuan University, Taiwan (pp. 426-432), Taipei, Taiwan: Crane Publishing.
- 11. Oravec, J. (2002, April). Bookmarking the world: weblog applications in education. Journal of Adolescent and Adult Literacy, 45(7), 616-621.
- 12. Boyd, S. (2003, May). Are you ready for social software? Darwin Magazine, Retrieved January, 27, 2004, from http://www.darwinmag.com/read/050103/social.html
- 13. Oravec, J. (2003, October). Blending by blogging: weblogs in blended learning initiatives. Journal of Educational Media, 28(2-3), 225-233

REQUEST FOR FEEDBACK

Dear Readers

At the very outset, International Journal of Research in Commerce, IT & Management (IJRCM) acknowledges & appreciates your efforts in showing interest in our present issue under your kind perusal.

I would like to request you to supply your critical comments and suggestions about the material published in this issue, as well as on the journal as a whole, on our e-mail infoijrcm@gmail.com for further improvements in the interest of research.

If you have any queries, please feel free to contact us on our e-mail infoijrcm@gmail.com.

I am sure that your feedback and deliberations would make future issues better – a result of our joint effort.

Looking forward to an appropriate consideration.

With sincere regards

Thanking you profoundly

Academically yours

Sd/-

Co-ordinator

DISCLAIMER

The information and opinions presented in the Journal reflect the views of the authors and not of the Journal or its Editorial Board or the Publishers/Editors. Publication does not constitute endorsement by the journal. Neither the Journal nor its publishers/Editors/Editorial Board nor anyone else involved in creating, producing or delivering the journal or the materials contained therein, assumes any liability or responsibility for the accuracy, completeness, or usefulness of any information provided in the journal, nor shall they be liable for any direct, incidental, special, consequential or punitive damages arising out of the use of information/material contained in the journal. The journal, neither its publishers/Editors/ Editorial Board, nor any other party involved in the preparation of material contained in the journal represents or warrants that the information contained herein is in every respect accurate or complete, and they are not responsible for any errors or omissions or for the results obtained from the use of such material. Readers are encouraged to confirm the information contained herein with other sources. The responsibility of the contents and the opinions expressed in this journal are exclusively of the author (s) concerned.

ABOUT THE JOURNAL

In this age of Commerce, Economics, Computer, I.T. & Management and cut throat competition, a group of intellectuals felt the need to have some platform, where young and budding managers and academicians could express their views and discuss the problems among their peers. This journal was conceived with this noble intention in view. This journal has been introduced to give an opportunity for expressing refined and innovative ideas in this field. It is our humble endeavour to provide a springboard to the upcoming specialists and give a chance to know about the latest in the sphere of research and knowledge. We have taken a small step and we hope that with the active cooperation of like-minded scholars, we shall be able to serve the society with our humble efforts.







