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A STUDY ON AWARENESS AND IMPACT OF GST AMONG SMALL BUSINESS PEOPLE IN DINDIGUL DIST. TN.

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ABSTRACT

GST (Goods and Service tax) is an introspective step conscious towards justifying the giant indirect tax system in India. The GST is reducing tax tribulation and enhancing the ease of doing business in the country. The impact of GST has two key slab weights; one is to the business and second is to the customers who are the actual bearer of tax costs. Indian unorganized sector and portion of industry those who are adore the exemption will also contribute significantly to the growth of countries GDP. The basic purpose of conducting the study is to know the awareness level of small businessman towards GST and to assess the actual impact as they are facing. As it is known that impact will be there either on manufacturing or selling but to know the extent of impact and level of satisfaction study is conducted. The study is survey based in which data was collected from 100 business man who are residing in Dindigul District of Tamilnadu. The tool used for collection of data was structured questionnaire. The results obtained after analysis revealed that businessman is aware about GST implementation and opined that it's a fair tax system but it requires more clarity, simplification in procedure to the online submission. The paper had tried to attempt the actual impact of GST and suggestive measures have also been provided at the end of study.

THE POSITIVE IMPACT OF ENTERTAINMENT TECHNOLOGY ON PUBLIC AND PRIVATE SECTOR EMPLOYEES

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ABSTRACT

Several organizational activities, as well as human resource management, are increasingly utilizing the social technology. Several aspects of the advantages and disadvantages of entertainment and social behavior are discussed. There has been much debate about the positive and negative effects of entertainment technology on human behavior; therefore, we will focus on the positive aspects. The focus of this study is the positive impact of entertainment technology on public and private sector employees. In this paper, a first preliminary overview of the positive effects of entertainment technology on employees is presented and discussed. This study is followed by an empirical design where entertainment technology is an independent variable and an employee's behavioral intention or performance is the dependent variable. Age, gender, public and private sector, and hours of work are demographic variables. The samples were chosen using stratified random sampling, and data were gathered from 220 (N = 220) public and private organizations of Odisha using a standardized tool. Descriptive and inferential statistics (t- test) were used to analyze the data. Results showed the positive impact of entertainment technology on performance anticipation and effort expectancy of both private and public sector employees. Managerial implications are discussed, and future research suggestions are provided.

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