

ROLE OF SSI IN ENTREPRENEURSHIP DEVELOPMENT

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Abstract

The paper focus SSI and its role in entrepreneurship Development and found that the entrepreneurship as the process of creating something new with value by devoting the necessary time and effort, with the accompanying financial and social risks, and receiving in return monetary rewards and personal satisfaction and independence.

Keywords: Entrepreneurship, Rural Development, SSI, Independence, Indian Economy

Introduction

21st Century is the century of Entrepreneurship, and every individual can be an agent for innovation and change. The post liberalization industrial and economic scenario in India makes it imperative that a more dynamic and pragmatic approach is needed to create entrepreneurs on a large scale. This would help not only in tackling the problem of unemployment but also in the growth of new entrepreneurs.

Many Governments in developing countries recognized that small and medium scale industries continue to play an important role in their socio-economic development. The small scale industry today constituted a very important segment of the Indian economy. This sector has played a vital role in shaping the destiny of the Nation since independence. It had emerged as a highly vibrant and dynamic sector of Indian economy. Entrepreneurial development and small scale industries were inter-related.

Need of Entrepreneurship in India

The 21st century is witnessing entrepreneurial era. In India, the rate of literacy has been improving over the last few decades. The present generation youth is clamouring for employment and they are educated compared to the previous generation. India's labour force is growing rapidly, but the employment is growing faster than it. Thus the country is faced with challenge of not only absorbing new entrants to the job market, which is estimated at seven million people every year but also clearing the backlog. If we have to attempt to address the issue of poverty with some measure of success we need more and more entrepreneurs.

The development of entrepreneurs and entrepreneurship in small scale industries is necessary in developing countries to meet the challenges posed by population growth and unemployment. The government has embarked on the development of entrepreneurship through the small scale industry, in order to achieve rapid economic development in most parts of the country.

Entrepreneurship Development

Entrepreneurs play a key role in the economic development of a country. Importance of development of entrepreneurship as an ingredient of economic development has been recognized a long time back. It was as early as 1950 that the need for entrepreneurial development was first felt and since then a substantial amount of research has gone into this sphere. Of late, entrepreneurship development has become extremely important in achieving the goals of all around development in the country. In India, state and private entrepreneurship co-exist. The small-scale industrial sector and business are left completely to private entrepreneurs. Small-scale enterprise is a breeding ground

for entrepreneurship. Conversely, that the rapid growth of small-scale sector is mainly due to the entrepreneurship development is also true.

Impact of Entrepreneurship on Economic Development

The concept of economic growth is relevant at the levels of firms, regions, industries, and nations. Hence, linking entrepreneurship to economic growth implies linkage between the individual level and the aggregate level. The relationship between entrepreneurship and economic growth is an important one. Entrepreneurial activities have been found to be capable of making positive impacts on the economy of a nation and the quality of life of the people. Previous many studies have established its positive relationship with stimulation of economic growth; employment generation; and empowerment of the disadvantaged segment of the population.

Small Scale Industries (SSI)

Previously, the definition of small scale industries depended upon the business's capital and labour. This definition is still used to demarcate between small, medium and large-scale industries. The Central Government has the authority to determine capital investment requirements for small-scale industries. These requirements are listed under the Industries (Development and Regulation) Act, 1951. A small enterprise in which investment in plant & machinery ranges between Rs. 25 lakhs to Rs. 5 crores is a small-scale industry. Similarly, for industries that provide services, the investment requirement is between Rs. 10 lakhs and Rs. 2 crores.

Growth of Entrepreneurship through Small-Scale Industries:

The growth of small-scale industries in India has been one of the most distinctive features of planned economic development during the last two decades. Modern small-scale industries can be a powerful factor in the rapid and decentralized growth of a developing economy. The vital role of the small-scale sector in the national economy has been recognized on account of its potential for creating substantial employment opportunities at a relatively small capital cost, facilitating mobilization of local resources of capital and skill, and ensuring a more equitable distribution of the national income.

Small-scale industries have more than justified this encouragement by attaining a high rate of growth and making a significant contribution to the national income. Small enterprises both in the organized and unorganized sectors give employment to nearly forty lakh workers in various fields, and account for nearly half of the total annual industrial production in the country. Apart from the contribution to employment and production, the growth of small industries has helped in the utilization of local resources and raw materials, capital and skill which might otherwise have remained unutilized.

Importance of Small Scale Industries (SSI):

Small-scale industries (SSI) play a strategic role in the progress of the region. Small-scale industry is classified as traditional and modern. These industries largely represent a stage in economic transition from traditional to modern technology. Small-scale industries occupy prominent position in the development of our country. This is because of their importance in enhancing the economic growth of a country. Small-scale industries play an important part in the productive activities of developed as well as developing countries. The proper development of SSI is vital for the healthy growth of our economy. The primary object of developing small industries is to generate better employment opportunities, raise incomes and standards of living and bring about the more balanced growth for integrated economy.

Entrepreneurship development in Small-scale Industries:

The concept of Small Scale Industries has supported a new class of talented entrepreneurs. SSI contributes significantly to social and economic development objectives such as employment, income distribution, rural development, eradication of poverty, balanced regional development and promotion of entrepreneurship. Development of entrepreneurship in small-scale industries is the only alternative to solving the unemployment, equitable distribution of the national income, mobilization of local resources, Minimum capital base, etc.

Small businesses and entrepreneurs often provide needed innovations in all areas of industry when the larger companies cannot change quickly. This kind of entrepreneurial flexibility causes a constant fluctuation of the market, as well as pressure for businesses to be more competitive. Thus, businesses are always changing. And the jobs that go with them are changing also. It is intended primarily for the prospective entrepreneurs as a guide and it may also serve to indicate the direction in which developmental agencies, both governmental and other can proceed for promotion of the small-scale industry sector.

Role of SSI in Economic Development

Entrepreneurship development within Micro, Small and Medium Enterprise (MSME) sector in India. The MSME sector has often been termed the 'engine of growth' for developing economies.

SSI are important because it helps in increasing employment and economic development of India. It improves the growth of the nation by increasing urban and rural growth. Role of Small and medium scale enterprises are to help the administration in increasing infrastructures and manufacturing industries, reducing issues like contamination, slums, poverty, and many development acts. Small scale manufacturing industries and cottage industries play a very important role in the economic development of India. If any amount of capital is invested in small scale industries it will help in decreasing unemployment in India and increasing self-employment. The industry is a sector in which the production of goods is a segment of the economy.

Conclusion

Entrepreneurship is essential for rapid and sustained economic growth and development. Small scale industries are important because it helps in increasing employment and economic development of India. It improves the growth of the country by increasing urban and rural growth. Small scale industries play an important role for the development of Indian economy in many ways. About 60 to 70 percent of the total innovations in India comes from the SSIs. Many of the big businesses today were all started small and then nurtured into big businesses. Role of Small and medium scale enterprises are to help the government in increasing infrastructures and manufacturing industries, reducing issues like pollution, slums, poverty, and many development acts.

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Socio-Economic Condition of Rural Women in Jalna District

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Abstract: Gender discrimination in India is a major factor affecting the socio-economic development of women. It is known that women in rural areas do not have proper facilities and education for their development. Most women in rural areas do not have access to health care. Most of the women in the villages are housewives and work in the fields for their livelihood. A case study has been conducted to monitor the socio-economic development of women in rural areas of Jalna district in Maharashtra. Studies have shown that most women work in agr. culture, tailoring, selling vegetables, fruits and working in the fields. Some women are working as cleaners in educational institutions. Therefore, most of the women are uneducated and it is understood that attention needs to be paid to the socio-economic development of women in this village.

Introduction:

Women make up half of the country's population, but their situation is extremely poor. For centuries, they have been deliberately denied opportunities for growth in the name of religion and socio-cultural practices. Before independence, women were subjected to many abominable practices, traditional harshness and vices which made their position in the society worse and their situation became more ambiguous. It included widespread illiteracy, division into blind and cowardly rooms, forced child marriage, undisputed widowhood, the rigidity of bigotry and opposition to widow remarriage, many of whom were victims of prostitution, polygamy, feticide, violence and their victims. Complete rejection of the power and personality to follow sati.

A woman in Indian society has been the victim of humiliation, oppression and exploitation. There are many areas like rape, murder, dowry death, arson, beating of wife and socio-economic and educational discrimination. In rural areas, girls need help with household chores. Most families are poor and therefore cannot afford to educate all their children and that is why they are forced to keep girls for household chores. If resources are available, it is the boy who is sent to school first. Parents do not even consider the importance of education for a married girl. They have very little motivation to send their children to school as they see no direct link between education and economic reforms. It has been found that the male literacy rate for those aged seven years and above is 83 per cent and the female literacy rate is 67 per cent. Also in rural areas it was found that nearly 10 per cent of men and 2.2 per cent of women completed their education at the degree level and above, while in urban areas 1 per cent of men and 1 per cent of women completed their education at this level of education.

Social reciprocity on women:

At lower socio-economic levels of society, women do more risky manual labor than men. Women make up half of India's agricultural work. Yet men are considered "bread winners." This feeling of inferiority of women has been going on in a mental state for a generation.

Another consequence of social air conditioning is that the man is either as a father, the

brother or husband considers the woman a socio-economic gift in his household. The value of a woman is valued, but not so much in terms of her usefulness as a human being, in terms of her value as a person with rights and dignity.

Socio-economic aspects of the social sector in India:

The condition of women in rural India is more pitiable in terms of various socio-economic issues.

1. **Poverty:** Rural poverty is an important feature of India and about 45% of the rural population is below the poverty line. Most of them live by earning a living. In such a situation, in the family, it is unnecessary to say that the most affected women and girls are boys.
2. **Violence:** Indian society has been built on culture and tradition since ancient times. The patriarchal system and gender norms in the family and society have always given priority to the child.
3. **Economic Exploitation:** Globally, women and girls collectively carry one-third of the world's workload but still receive one-tenth of the world's income. They make up 40 percent of the paid workforce. Although women make up half of the world's population, they own less than one percent of the world's wealth. The condition of women in India in every sphere of social life is more pitiable. They are paid three-quarters of the money, while their male co-workers earn the same amount of money. In India, more than half of the total agricultural work in the predominantly agricultural country is done by women. But their work is not worth it. On average, a woman works 15 to 16 hours a day without a grant from home. The fact that women in India earn 25% less than men proves that gender is still an important criterion for determining salary in India.

Health check-ups are started for regular check-ups for pregnant women and children:

- They are giving free iron pills to children to reduce the problem of Anemia.
- Pregnant women are registered in the second month of their pregnancy and are screened regularly. The target for this health plan is to register pregnant women every year.
- PMSMA is a check-up for pregnant women on the 9th of every month.
- They take pregnant women to the nearest government hospital for delivery.
- They vaccinate children on time like TT

Health awareness among women is estimated at 80%. Health awareness is low due to their lack of interest in ST. Some people refuse to get regular check-ups and vaccinations for their children, despite repeated instructions from health agency workers. Asha workers are people who gather information and consult rural women to see their health status. An Anganwadi school (for children below years of age), a government school and a private school (run by women) are for the people of the village.

Government Schemes of Economic Development:

- Financial assistance for running hostels for girls in rural areas
- Financial assistance to women law graduates
- Scheme to help women to take job oriented courses

- Swadhar - a plan for women in difficult situations
- Self-Direct - an integrated project for the development and empowerment of rural women
- Women's Empowerment - Strengthening the process of economic development of rural women and creating an environment conducive to social change

The National Commission for Women was set up in 1992 to look into issues related to women. A number of education, health and employment programs have been launched for the development of women, rural as well as urban. Some of the initiatives are universalization of education, drop out of school, promotion of kindergartens, hostels for girls, technical institutes for women and special emphasis on health, nutrition and family welfare programs.

Conclusion:

A review of the present situation of women in India tells the story of the decline of women from a higher position in the Vedic period to a very low position compared to nobility. The decline in status created socio-economic and religious-cultural deprivation of women. The case study has shown that women in rural areas understand the current situation and are becoming the backbone of the family. But alternative employment opportunities by providing the necessary skills are the challenges for women in rural areas. Also low wages, lack of job security, long working hours are the main reasons for their increase in social status. With the initiative of the government, all women will be ahead in all tasks. However, there are still miles to go towards the goal of gender equality. Women in rural areas of Jalna district have now become self-motivated and are moving towards their development. The current study shows that about 68% of women can read and write at a basic level. They have enough freedom to save their earnings and improve their socio-economic status.

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SOCIO-ECONOMIC CONDITION OF WOMEN LABOUR IN AGRICULTURE WITH REFERENCE TO JALNA DISTRICT, MAHARASHTRA

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ABSTRACT

In Indian society, women have a multi-dimensional role and play an important role in agriculture. Women make up about three-quarters of the required workers in the fields. The majority of rural women make a living by working on the land in many ways. The contribution of women workers is not only in their regular household chores but also in agricultural production and is always higher than that of male workers holding all types of land. Based on that, the condition of rural women is improving day by day. However, most of the contributions made by women in the agricultural sector are unaccounted for and are not paid directly. The wages paid to women agricultural labourers are much lower than the prescribed rate and the wide pay inequality outweighs their disadvantages. Agricultural women play an important role in agriculture. Socio-economic conditions are an indicator of the lifestyle of a rural farming community. For generations, agriculture has been a traditional occupation with more than 70 per cent participation of women. Women in rural areas; Participate directly or indirectly in agricultural work, family work, dairying and many other agricultural activities. Therefore, the current study focuses on the socio-economic status of farmers.



KEYWORDS: *Indian society, multi-dimensional, Agricultural women.*

INTRODUCTION

Agriculture in India is the backbone of the country and is known as the largest sector of economic activity in the country. It is a major sector of the state economy, in which the majority of the people make their living. Although the share of agriculture in the total economy has declined rapidly during the planned development of the country, it plays a crucial role in the rural economy. It is well known that agricultural workers are the most neglected class in the Indian population. One of the most striking features of India's rural economy is the increase in the number of agricultural workers, including agricultural labourers and agricultural labourers engaged in crop production. Unemployment growth, under development, aspiration and poverty live simultaneously among agricultural workers. They get a fantastic pay for the work done in the worst case scenario, which puts a heavy burden on hard work. Opportunities to work are extremely erratic; So their income is also low because they have no skills or training. They do not even have alternative employment opportunities. Socially, a large number of agricultural labourers are from Scheduled Castes and Scheduled Tribes. Therefore, they are an oppressive class. These workers have nothing but wages for employment. They are not organized

and cannot fight for their rights. For all these reasons, even after five decades of development efforts, their economic situation has failed to improve.

Rural women play different roles, of which economic importance is more. Swaminathan, the famous agricultural scientist describes that it was the woman who first planted the crop and thereby started the art and science of farming. While the men went hunting in search of food, the females began to collect seeds from native plants and began to cultivate hobbies in terms of food, fodder, fiber, and fuel. Women have played and continue to play an important role in the conservation of basic life support systems such as land, water, plants and animals.

They have protected soil health through organic recycling and promoted crop safety to maintain diversity and genetic resistance. Main crop production, livestock production, horticulture, post-harvest activities, agriculture / social forestry, fisheries etc... In addition, women play an important and vital role in agricultural development and related fields. There is no limit to the participation of women in agriculture. Doubtless, the region varies from place to place. In any region, their participation varies greatly across different ecological sub-regions, farming systems, castes, classes, and stages in the family cycle. But ignoring this difference, there is not much importance in agricultural production, except ploughing, in which women do not actively participate. Studies on women in agriculture in India and other developing and developed countries draw attention to the conclusion that women contribute more to agricultural production than are generally accepted. Recognizing their important role in agriculture should not obscure the fact that women in agriculture are involved in their primary work as wives, mothers and housewives. Considering their dual responsibilities at home and abroad, it would not be worthwhile to consider the fact that rural farming women are increasingly conducting rural training to suit their needs. That organizational training is important in its own right. In order for women agricultural farmers to get fair treatment from change agents, it is necessary to include a large number of well-educated female staff in training and extension programs at all levels of action development agencies at the grassroots level and much more. Therefore, the current study aims to determine the socio-economic status of women in agriculture.

STATEMENT OF THE PROBLEM:

The problem of women agricultural labourers is multiplied and is mainly cantered around the fundamental problems of the rural economy which include low income, low productivity and lack of continuous employment. Intensive development programs need to be undertaken to improve the socio-economic conditions and potential of women agricultural labourers. Most of these women have less property, are landless and have no property of their own except their labour force. Lack of skills, extensive changes in business during the agricultural thin season; Migration, low wages and exploitation in the workplace and at home are common characteristics that affect the development of these women. By reviewing this brief introduction and literature, the researcher has conducted a scholarly study on a specific topic based on the plight of women agricultural laborers in selected Jalna districts of Maharashtra only with the help of specific topics.

Table 1.1 Distribution of the Sample Based on their Socio-Economic Status

Variables	Sub Group	Frequency	Percentage (%)
Age Group	20-30	18	36.00
	31-40	15	30.00
	41-60	17	34.00
Total		50	100.00
Educational Status	Illiterate	32	64.00
	Primary	12	24.00
	Secondary	06	12.00
Total		50	100.00
Monthly Income	1000-3000	16	32.00

	3000-5000	19	38.00
	>5000	15	30.00
Total		50	100.00
Family Size	Small (1-3)	19	38.00
	Medium (3-5)	23	46.00
	Large (>5)	08	16.00
Total		50	100.00
House Type	Thatched	34	68.00
	Tiled	07	14.00
	Pucca	09	18.00
Total		50	100.00

The above table 1.1 describe about the distribution of the sample based on their socio-economic status, and it was observed that out of 50 respondent 18 respondent are between 20-30 years of age, 15 respondents are 31-40 years of age and remaining 17 respondents are 41-60 years of age, it is been concluded that all age women respondents are working in agricultural farm, there is no age bar condition to work in this sector.

The study also revels about the educational background of the respondent and it was observed that out of 50 respondent 32 women respondent are not educated (Illiterate), 12 respondents are done their primary education and remaining only 6 respondent are done their education up to secondary level, it is due to their economic condition and also early marriage or parents are not interested in education.

Monthly income of the women respondent was also studied in this and it was observed that out of 50 respondent 16 respondents monthly income is between 1000-3000 rupees, 19 respondents monthly income is between 3000-5000 rupees and remaining 15 respondents monthly income is above 5000 rupees.

Family size of the respondent were also studied and it was observed that out of 50 respondent 19 respondents family size between 3-5 members in their family, 29 respondents family size is between 3-5 members in their family and remaining 8 respondents can have more than 7 members in their family.

Women respondents house type was also studied and it was observed that out of 50 respondent 34 respondents are having Thatched type of house, 7 respondents can have Tiled type of house and remaining 9 respondents can have pucca type of houses.

Table 1.2 Distribution of the Respondents by Awareness on Developmental Programmes

Variable	Sub Group	Frequency			
		Yes	%	No	%
Awareness	MGNREGA	50	100	00	00
	SHG	36	72.00	14	28.00
	SGSY	16	32.00	34	68.00
	DRDA	10	20.00	40	80.00
	Special Program	30	60.00	20	40.00

The above table 1.2 describes about the awareness on development program and it was observed that all 50 women respondents are very much aware about the MGNREGA program, 36 respondents are aware about the Self-Help Group (SHG) and 14 respondents are not aware about the SHG, whereas the out of 50 respondent only 16 respondent are ware about the Swarnjayanti Gram Swarozgar Yojana (SGSY) and 34 respondents are not aware about the SGSY program, also only 10 respondent are aware about the District Rural Development Awareness Program (DRDA) and 40 women respondents are not aware about the DRDA awareness program, and 30 respondents are well aware about the special program 20 respondents are not aware about the special program.

Table 1.3 Utilization of Awareness Program by Respondent

Variable	Sub Group	Frequency			
		Yes	%	No	%
Benefited by Program	MGNREGA	50	100	00	00
	SHG	31	62.00	19	38.00
	SGSY	07	14.00	43	86.00
	DRDA	06	12.00	44	88.00
Loan From Cooperative	For Agriculture	17	34.00	33	66.00
	Non-Agriculture	33	66.00	17	34.00
Attend the Training Program	Health Aspect	13	26.00	37	74.00
	Training Program	37	74.00	13	26.00
	Financial Program	31	62.00	19	38.00

The above table describes about the utilization of awareness program by the respondent and it was observed that majority of the respondent that is 100% and 62% are utilized MGNREGA and SHG program whereas 86% and 88% of the women respondents are not benefited/not taken any benefits by the awareness program of SGSY and DRDA.

Whereas regarding the loans from the co-operatives 34% of the respondent are taken loan for their agriculture and 66% of the respondents are not taken agriculture loan from co-operative, whereas 66% of the respondent are taken loan for non-agriculture purpose and 34% are not taken loan from the co-operative for non-agriculture purpose.

Also, attending the training program related awareness program of health aspect 26% of the respondent were attended and 37% of the respondent were not attended, whereas 74% of the respondents were attended special training program and 26% of the respondents were not attended the special training program and about the financial program 62% of the respondents are attended the financial program and 38% of the respondents were not attended the financial training program.

Table 1.4 Family Level Challenges for the Respondent

Sr. No.	Variable	Frequency			
		Yes	%	No	%
1.	Properly Taking Care of Family	35	70.00	15	30.00
2.	Husband Drinking Habit	32	64.00	18	36.00
3.	Facing Domestic Violence	28	56.00	22	44.00
4.	Intake of Energetic Food	23	46.00	27	54.00
5.	Suffering from Various Illness	18	36.00	32	64.00
6.	Being Peace of Mind	24	48.00	26	52.00

The above table 1.4 describes about the family level challenges for the respondent and it was observed that majority of the respondent 35% are unable to properly take care of their family due to agricultural work, regarding the drinking habit 64% of the respondent are facing the challenge that their husband taking alcohol on daily basis, it is heartening that 56% of the women respondent/workers are facing different sort of domestic violence through their family member. Further, the half 54% of the respondents felt that they have not taken sufficient energetic food for their survival even though, Regarding illness, 64% of the respondents have not suffered by any kind of severe illness while continuously involving in agricultural work and In terms of peace of mind, the significant strength 52% of the labourers are not being peace of mind by psychologically due to their overall work nature, domestic and economic burdens in family also.

Table 1.5 Challenges at Work Place for the Respondent

Sr. No.	Variable	Frequency			
		Yes	%	No	%
1.	Work load at work place	42	84.00	08	16.00
2.	Enough wages	09	18.00	41	82.00
3.	Save the wages	05	10.00	45	90.00
4.	Gender wise discrimination at work place	44	88.00	06	12.00
5.	Cast wise discrimination at work place	47	94.00	03	06.00
6.	Wage wise discrimination at work place	50	100	00	00.00

The above table 1.5 describes about the challenges at work place for the respondent and it was observed that 84% of the respondents have done overload work at agricultural field for their livelihood followed by the majority 82% of the women workers have not earned enough and sufficient wage for daily means and almost all 90% the respondents are unable to get a chance to save their wages due to insufficient of wage as well as lot of family commitments Further, it is sadly to note in the modern era that the majority of the women agricultural workers have discriminated by others at the work place on the basis of gender 88%; caste 94%; and wage 100% respectively.

CONCLUSION:

From the findings mentioned in this research, it is clear that women farm laborers play an important role in crop production and family economic activities from their salary income. This study found that (20 to 40) women productive age groups are engaged in agricultural work. Only a handful of women in rural areas have taken part in agricultural work and have been earning between Rs. 3000-5000 It is worth noting that no infrastructure is available in the homes of most respondents unless electricity is released. Studies have shown that most of the people are aware and benefited from the benefits of some developmental programs provided by MGNREGA, self-help groups and special women's development programs. Most of the respondents have used loans from cooperatives for non-agricultural purposes. Further, self-help groups continued to provide them with special financial support. Research has also shown that most women agricultural workers are unable to take proper care of their families and children while going to work in agriculture.

Nonetheless, most workers acknowledge that agricultural work and development programs have significantly improved their standard of living, and that these programs are very useful and supportive in raising their living standards in the community. Therefore, in order to protect their interests, the government should come forward to fix the working hours and wages of the day. NGOs should help rural women and organize them in groups and teams for their self-help as well as development.

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'NEW TRENDS IN COMMERCE'

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CHAPTER - 2

DIRECT AND INDIRECT TAXES

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ABSTRACT:

Duties are at some point alluded to as immediate and aberrant duty. The significance these terms can change in various settings, which can now and again prompt disarray. In financial aspects, direct assessment allude to those duties that are gathered from individuals or association on whom they are apparently forced. direct duty allude to local charges, which depend on straightforward presence or possession. Roundabout assessment is forced on freedoms, advantages and exercises.

India has an all around created charge structure with unmistakably outlined authority among focal and state Government and nearby bodies. Focal Government demands charges on pay (aside from charge pay, which the state Governments can collect) traditions obligations, focal extract and administration charge.

INTRODUCTION

Immediate and circuitous expenses incorporate every one of the various kinds of charges exacted by the public authority. Direct assessments incorporate the expenses that can't be moved or moved to someone else, for example the annual duty a singular pays straightforwardly to the public authority. For this situation, the weight of the duty falls straight on the person who procures an available pay and can't move the expense to other Indirect charges, then again, are charges which can be moved to someone else. A model would be the Value Added Tax (VAT) that

is remembered for the bill of labor and products that you obtain from others.

Both immediate and roundabout charges are basic parts of administrative income and therefore the economy. The varieties in the roundabout charges might descend later on once the Goods and Services Tax bill is passed by the parliament, likely by the following year

Direct and Indirect Taxes

The Union Budget for monetary year (FY) 2017-18 will be introduced in a couple of days. A huge piece of the spending plan declarations is concerning how much duty will be demanded in the approaching FY. Assessments are demanded in India by both the focal and the state legislatures. Some expenses are additionally exacted by neighborhood specialists, like the regions. Nonetheless, just the focal government can exact direct assessments. State legislatures and nearby bodies can just impose aberrant assessments. How about we take a gander at immediate and backhanded duties in some detail.

Direct Taxes, as the name proposes, are charges that are straightforwardly paid to the public authority by the citizen. It is an expense applied on people and associations straight by the public authority for example personal expense, partnership charge, abundance charge and so on

As the name recommends, these charges are paid straight by the citizen to the public authority. In additionally implies that immediate duties can't be moved or moved to someone else. Accordingly, not at all like roundabout duties, the weight of the immediate assessment falls on the person who acquires an available pay; it can't be moved to other people. These are exacted on and paid by people, Hindu Undivided Families (HUFs), Trusts, co-usable social orders and organizations, and incorporate expenses, for example, annual assessment, corporate duty, abundance charge, gift expense and use charge.

Personal expense is paid by people dependent on their yearly pay, which chooses their assessment section. As of now, people with an available pay (absolute pay short allowances) of

Rs2.5 need per annum and beneath the age of 60 years are excluded from making good on direct charges. . For senior residents (over 60 years), this cutoff is Rs3 need per annum. For extremely senior residents (over 80 years), this cutoff is Rs5 need per annum.

Indirect Taxes are applied on the manufacture or sale of goods and services. These are initially paid to the government by an intermediary, who then adds the amount of the tax paid to the value of the goods / services and passes on the total amount to the end user.

Circuitous assessments raise the cost of the items on which they are forced. Models would be esteem added charge (VAT), which is imposed on products that you purchase. At first, VAT is demanded on the maker, who then, at that point, moves this taxation rate to the buyers by remembering it for the retail cost of that ware. A portion of the other backhanded duties are administration charge, customs obligation, focal extract, deals duty and diversion charge. The labor and products charge (GST), which the public authority intends to execute from July this year, would likewise be a backhanded assessment. The GST would supplant a few backhanded expenses and plans to smooth out the aberrant duty framework in the country.

Importance of Direct and Indirect Taxes

Direct Taxes

1. Income Tax

Annual Tax is paid by an individual dependent on his/her available pay in a given monetary year. Under the Income Tax Act, the term 'individual' additionally incorporates Hindu Undivided Families (HUFs), Co-employable Societies, Trusts and any counterfeit legal individual. Available pay alludes to add up to pay short relevant derivations and exceptions. Expense is payable if the available is over the base available breaking point and is paid according to the varying rates declared for each assessment section for the monetary year.

2. Corporation Tax

Enterprise Tax is paid by Companies and Businesses working in India on the pay acquired worldwide in a given monetary year. The paces of tax assessment shift dependent on whether the organization is consolidated in India or abroad.

3. Wealth Tax

Abundance charge is relevant on people, HUFs or organizations on the worth of their resources in a given monetary year on the date of valuation. It is charged at the pace of 1% of the net abundance of any assessee surpassing Rs 30,00,000. 'Net abundance' here incorporates, ineffective resources like money close by above Rs 50,000, second private property not leased, vehicles, gold or bullion, boats, yachts, airplanes or metropolitan land. It does exclude useful resources like business property, stocks, securities, fixed stores, shared assets and so on

4. Capital Gains Tax

The benefits made on special of property are available under Capital Gains Tax. Property here incorporates stocks, securities, private property, valuable metals and so on It is charged at two distinct rates dependent on how long the property was possessed by the citizen – Short Term Capital Gains Tax and Long Term Capital Gains Tax. This choosing time of proprietorship changes extraordinarily for various classes of property.

Indirect Taxes

1. Sales Tax

Deals Tax is charged on the offer of portable products. It is gathered by the Central Government in the event of between state deals (Central Sales Tax or CST) and by the State Government for intra-state deals (Value Added Tax or VAT). The paces of tax assessment change contingent upon the item type.

2. Service Tax

Administration charge is appropriate on all administrations gave in India with the exception of a predetermined negative rundown of administrations that are

excluded. It is paid by the specialist co-op to the public authority who thusly gathers it from the end client by the specialist co-op at the hour of arrangement of such assistance.

3. Excise Duty

Extract obligation is pertinent on the production of merchandise sold in India. Whenever products are made, it is initially paid by the producer straightforwardly to the Central Government. At the point when products change hands from the maker to the purchaser, this duty is packaged by the producer alongside the expense of merchandise and gave to the purchaser.

ADVANTAGES OF DIRECT AND INDIRECT TAXES.

Advantages of Direct Taxes

1. Equitable. The weight of direct duties can't be moved. Thus, equity of penance can be accomplished through movement. Obviously, the extremely low livelihoods can be excluded. This can't be accomplished by charges on wares which fall with equivalent power on the rich and poor people. The duty raises the cost of the item and the cost of a product is something similar for each individual, rich or poor.

2. Economical. Their expense of assortment is low. They are generally gathered "at the source". For example, the personal assessment is deducted from an official's compensation consistently. This saves cost. The business goes about as a privileged duty gatherer. This implies extraordinary economy.

3. Elastic. On the off chance that the State unexpectedly genuinely needs more assets in a crisis, direct expenses can well fill the need. The yield from annual duty or passing obligations can be effortlessly expanded by raising their rate. Individuals can't quit passing on inspired by a paranoid fear of paying demise obligations.

4. Productive. One more ideals of direct charges is that they are extremely useful. As a local area fills in numbers and success, the return from direct charges grows consequently. The direct assessments yield huge income to the State.

5. A Means of Developing Civic Sense. On account of an immediate assessment, an individual realizes that he is settling an expense; he feels aware of his freedoms. He guarantees the option to realize how the Government utilizes his cash and endorses or scrutinizes it. City sense is accordingly evolved. He acts as a mindful resident.

Advantages of Indirect Taxes

1. They are the main method for arriving at poor people. It is a sound rule that each individual should pay something, but little, to the State. The poor are constantly excluded from settling direct duties. They can be arrived at just through roundabout tax assessment.
2. Circuitous expenses can be spread over a wide reach. Exceptionally weighty direct tax collection at only one point might deliver hurtful results on friendly and monetary life. As aberrant expenses can be spread broadly, they are more valuable and reasonable.
3. They are not difficult to gather. Assortment happens naturally when products are purchased and sold
4. They are exceptionally flexible in yield, whenever forced on necessities of life which have an inelastic interest. Roundabout charges on necessities yield huge income, since individuals should purchase these things.
5. At the point when forced on extravagances or merchandise devoured by the rich, they are impartial. In such cases simply the wealthy will make good on the assessment.
6. They actually look at utilization of unsafe wares. That is the reason tobacco, wine and different intoxicants are burdened

Difference between Direct Tax and Indirect Tax

1. Direct expense is collected and paid for by people, Hindu unified Families (HUF), firms, organizations and so on though roundabout duty is at last paid for by the end-shopper of labor and products.
2. The weight of expense can't be moved in the event of direct assessments while weight can be moved for circuitous duties.

3. Lack of organization in assortment of direct expenses can make tax avoidance conceivable, while circuitous assessments can't be dodged as the duties are charged on labor and products.
4. Direct duty can help in lessening swelling, while backhanded expense might upgrade expansion.
5. Direct charges have preferred designate impacts over roundabout assessments as immediate duties put lesser weight over the assortment of sum than aberrant expenses, where assortment is dispersed across gatherings and shoppers' inclinations of products is mutilated from the value varieties due to circuitous duties.
6. Direct assessments help in diminishing disparities and are viewed as moderate while aberrant duties upgrade imbalances and are viewed as backward.
7. Indirect charges include lesser managerial expenses because of advantageous and stable assortments, while direct assessments have numerous exceptions and include higher authoritative expenses.
8. Indirect expenses are arranged more towards development as they debilitate utilization and assist with upgrading investment funds. Direct expenses, then again, decrease reserve funds and debilitate speculations.
9. Indirect assessments have a more extensive inclusion as all individuals from the general public are burdened, through the offer of labor and products, while direct expenses are gathered uniquely from individuals in particular duty sections.
10. Additional aberrant assessments imposed on unsafe products like cigarettes, liquor and so forth deters over-utilization, in this way helping the country in a social setting.

CONCLUSION

Immediate and backhanded expenses clarify that though the direct charges are by and large moderate, and the idea of most roundabout duties is backward. The extent of raising

income through direct tax assessment anyway restricted and there will never be a way out from circuitous tax collection notwithstanding orderly issues. There is a typical understanding among financial analyst that immediate and aberrant assessments are corresponding and hence in any apportion charge structure the two kinds of expenses should discover place.

Both immediate and backhanded expenses are significant for the nation as they are unpredictably connected with the general economy. Thusly, assortment of these duties is significant for the public authority just as the prosperity of the country.

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