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(A Bi-Annual, Refereed International Publication)





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ISSN: 2319-8923 Vol. 11, No. 1 January-June.2022 Content 1 A Study on the Variables Influencing GST Noncompliance among **Selected Small-Business Owners** Mr. Shabbirali Sherali Thayara and Dr. K.V Solanki **17 Influence of Work Motivation on Work Engagement** Anuragee Bhatt, Dr. Manisha Parmar's 29 Effect of Globalization on Education in India: A Study with **Reference to Gujarat State** Inayatfatema Davada , Dr. Suresh S. Gamit A Study on Impact of GST on Selected MSMES of Sabarkantha 38

**Region of Gujarat** 

Mr. Shabbirali Sherali Thavara and Dr. K.V Solanki

#### At a Glance

The current issue of the journal covers a variety of topics, including business, trade, literature, banking, management and GST. It covers a wide range of subjects, including the influence of work motivation, effect of globalisation on education in India and various variables influencing GST.

The first paper by Mr. Shabbirali Sherali Thavara and Dr. K.V Solanki's research paper, A Study on the Variables Influencing GST Noncompliance among Selected Small-Business Owners, investigates the reasons behind GST noncompliance among small business owners in Gujarat's Sabarkantha district. By analyzing factors like tax knowledge, complexity, service quality, and detection probabilities, the study aims to uncover the key drivers of non-compliance. The Second paper by Anuragee Bhatt and Dr. Manisha Parmar, Influence of Work Motivation on Work Engagement, highlights the essential relationship between motivation, particularly from superiors, and work engagement in organizations. It emphasizes that sufficient motivation enhances effectiveness and job satisfaction, leading to lower absenteeism and attrition. While Inayatfatema Davada and Dr. Suresh S. Gamit's research paper, Effect of Globalisation on Education in India: A Study with Reference to Gujarat State, explores the effects of globalization on education through two distinct lenses. Firstly, it assesses the degree to which education systems are shaped by the forces of globalization. Secondly, it examines the necessary policy adjustments required to mitigate and manage the consequences of globalization on education.

Last paper by Mr. Shabbirali Sherali Thavara and Dr. K.V Solanki, A Study on Impact of GST on Selected MSMES of Sabarkantha Region of Gujarat, examines the GST's impact on MSMES in Sabarkantha, Gujarat, employing convenience sampling. Analysis of 148 responses indicates significant differences in GST impact across age groups but not income levels. The findings shed light on how GST affects MSME entrepreneurs, providing a foundational understanding for future research. It underscores the importance of considering demographic factors in assessing GST's impact on businesses.

Dr. Abhishek Parikh Chief Editor

# A STUDY ON THE VARIABLES INFLUENCING GST NONCOMPLIANCE AMONG SELECTED SMALL-BUSINESS OWNERS.

#### **Abstract**

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GUJARISSH-ISSN: 2319-8923

Dr. K.V Solanki

Associate Professor Anand Commerce College, Sardar Patel University, Vallabh Vidhyanagar, Anand, Gujarat Email:skv111@yahoo.com GST is indirect tax which is levied on consumptions of any goods and services. In this study, owners of small businesses from several areas (talukas) in Gujarat's Sabarkantha district were analyzed about their perspectives and factors contributing to their noncompliance of GST. The purpose of the current study is to determine how GST non-compliance is affected by factors such as knowledge of tax, complexities of tax, compliance cost, service quality of GSTD and probabilities of detection Primary data has been utilized through 160 structured questionnaires which were distributed to targeted respondents and out of which 156 responses were collected. By applying simple percentage analysis, reliability, Factor analysis, and Multiple Regression analysis, data has been analyzed. Research indicates that non-compliance of GST is influenced by factors such as knowledge of tax, complexities of tax, service quality of GSTD and probabilities of detection, but doesn't affect compliance costs. Policy makers need to lower tax complexity and compliance costs, as well as increase small business owners' tax knowledge, in order to alter the general perception of GST non-compliance.

Keywords: GST, Non-Compliance, Small business, Variables.

**Citation:** Thavara, S. S., and Solanki, K. V. (2022). A Study on the Variables Influencing GST Noncompliance among Selected Small-business Owners. *Ganpat University Journal of Applied Research In Social Science & Humanities*, 11(1), 1-16.

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#### INFLUENCE OF WORK MOTIVATION ON WORK ENGAGEMENT

#### **Abstract**

Motivation is the driving force inside a person which activates them to take action. Work engagement is a positive, fulfilling, effective motivational state of work-related well-being.

Every individual has different motivations for working at a job. Here are thoughts describing employee's motivation, what employees want from their work, and how they can help employees attain what they need for their work motivation towards their engagement to work.

Motivation from their superior plays vital role in their work engagement in the organization. This research basically presented the connection between work motivation and work engagement. The researcher has observed that if any motivation is provided to the employee, then he/she can do work more effectively. When they do not get any motivation from their superior, they cannot do their best at the job as well and disengagement towards the job is observed in such cases.

The result indicates that there is a significant relationship between work motivation and work engagement. Which affects many factors like work satisfaction, low absenteeism, high attrition rate, etc. Study explores various factors such as job satisfaction, workgroup relation, psychological incentives, work involvement and job situation, etc. on work motivation and work engagement.

**Key Words:** Work Motivation, Work Engagement, Job Satisfaction, Psychological Incentives, Work Involvement.

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Setyo Riyanto, Endri, (August 2021),

https://www.researchgate.net/publication/354034008 Effect of work motivation a nd job satisfaction on employee performance Mediating role of employee engag ement

### EFFECT OF GLOBALISATION ON EDUCATION IN INDIA: A STUDY WITH REFERENCE TO GUJARAT STATE

#### **Abstract**

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The concept of "globalization" refers to the integration of economies and societies through the exchange of information, ideas, technologies, goods, services, capital, finance, and people across different countries. In India, this process began with economic reforms in 1991 that aimed to connect the Indian economy with the global economy. Globalization has had an impact on education, and there are two ways to consider this impact: first, to what extent education systems are influenced by globalization, and second, what policy changes should be made to address the consequences of globalization. This paper explores the meaning, various aspects, and both positive and negative effects of globalization on education.

**Keywords:** globalization, economic reforms, dimensions

**Citation:** Davada, Inayatfatema. and Gamit Suresh S. (2022). Effect of Globalisation on Education in India: A Study with Reference to Gujarat State. *Ganpat University Journal of Applied Research In Social Science & Humanities*, 11 (1), 29-37.

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## A STUDY ON IMPACT OF GST ON SELECTED MSMES OF SABARKANTHA REGION OF GUJARAT

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#### **Abstract**

GST is indirect tax which is levied on consumptions of any goods and services. In this study an attempt is made to examine the impact of GST on MSMEs of Sabarkantha region of Guiarat. Convenience sampling method was used for data collection. Total 155 structured questionnaires were distributed to entrepreneurs of MSME in various areas of Sabarkantha district out of which 148 responses were collected and used for data analysis. Data was analyzed by using simple percentage analysis, reliability tests, one-way analysis of variance. It was found that there is significant difference between the impact of Goods and Services Tax (GST) and the age of respondents. It was also concluded that there was no significant difference between the impact of Goods and Services Tax (GST) and the income of MSME entrepreneurs. This study provides a basic framework for understanding the impact of GST on MSME entrepreneurs.

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Keywords: GST, Entrepreneur, MSME, Impact

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