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FOREWORD

Research and innovation plays a crucial role in triggering smart and sustainable growth and job creation. By producing new knowledge, research is essential to developing new and innovative products, processes and services, which enable higher productivity, industrial competitiveness, and ultimately prosperity.

Thus, it gives me an immense pleasure to present esteemed Research Bulletin of the Institute, Vol.47, No. III IV, October 2021 & January 2022 issue. This issue is non-theme based.

We mainly publish articles related to various blazing topics of Cost and Management issues so that our readers remain informed and updated to the latest developments in the cost and management accounting principles and practices, consequently can incorporate such changes for sustained vitality of their industry and other economic activities.

Wish you all a happy reading and hope you would find it to be an extremely useful tool to enrich your knowledge base.

CMA P. Raju Iyer

President

The Institute of Cost Accountants of India

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An Analytical Study on Impact of Covid-19 on Physical & Mental Health of Youth of Gujarat State

Manish B. Raval

Ashish B. Gorvadiya

Hardita Dhamelia

Abstract:

The COVID-19 pandemic has created disaster all over the world. Generally, it happens that the pandemic kills either man or animals, but this pandemic is so severe that it kills the whole economy. Since the outbreak of this COVID-19, the countries all over the world are struggling to get back on the normal track, but the majority of them have failed. India is not an exception to it. Lock down created danger on the economic wellbeing, physical wellbeing and mental wellbeing of the people. In this research paper, the researchers have tried to analyze the impact of COVID-19 on the physical and mental health of the youth of Gujarat. The researchers have checked differences in the impact on the physical and mental health of youth on the basis of their gender, age, marital status, residential location and occupation. It is concluded that the COVID-19 and the resultant Lockdown has created mental and physical impact on the youth in the equal manner irrespective of their age group, marital status, residential location and occupation.

Key Word:

COVID-19, Pandemic, Physical Health, Mental Health, Youth

Introduction:

COVID-19 Corona Virus emerges in Wuhan of China and spread throughout the whole world. The virus created unprecedented conditions for the people. The pandemic is so severe that the super powers of the world are also seeming meager in front of the COVID-19. The pandemic has created disaster all over the world. Generally, it happens that the pandemic kills either man or animals, but this pandemic is so severe that it kills the whole economy. Since the outbreak of this COVID-19, the countries all over the world are struggling to get back on the normal track, but the majority of them have failed. India is not an exception to it. In India also, the virus has created disastrous effect on the physical and mental health of the people along with the adverse effect on the economic conditions. With the help of Lock-Down, the Government of India tried to keep the virus under control. With the help of lock down, on the front of controlling the spread of virus, the government succeed up to a certain level, but the lockdown created several problems on other fronts. Lock down created danger on the economic wellbeing, physical wellbeing and mental wellbeing of the people. In this research paper, the researchers have tried to analyze the impact of COVID-19 on the physical

and mental health of the youth of Gujarat. The researchers have checked differences in the impact on the youth on the basis of their gender, age, marital status, residential location and occupation.

Review of Literature:

In order to review the existing literature on the effect of COVID-19 on the Physical and Mental Health of the youth, the researchers have analyzed following literature:

Bonanno, G., A., Galea, S., Bucciarelli, A., and Vlahov, D., (2007)¹ presented a study to examine the pattern of association between resilience and various socio-contextual factors. The researchers conducted survey in the New York city after terrorist attack. The researchers found that the resilience was developed in the respondents' posttraumatic situation. The researchers studied the effects of gender, age, race/ethnicity, education, level of exposure to trauma, income change, etc. on the development of resilience.

Cao, W., Fang, Z., Hou, G., Han, M., Xu, X., Dong, J., and Zheng, J., (2020)² have studied the effects of COVID-19 epidemic in spread in China and in other parts of

¹Bonanno, G., A., Galea, S., Bucciarelli, A., and Vlahov, D., (2007) "What predicts psychological resilience after disaster? The role of demographics, resources, and life stress", *J Consult Clin Psychol.* 75(5):671-82. doi: 10.1037/0022-006X.75.5.671. PMID: 17907849.

the world. The researchers are of the view that the pandemic has brought not only the risk of death but also the psychological pressure thereafter. In order to study the psychological impact of the pandemic, the researcher developed a questionnaire which included anxiety disorder scale and collected 7,143 responses. The researchers found that 0.9% of the respondents were experiencing severe anxiety, 2.7% were experiencing mild anxiety and 21.3% of the respondents were experiencing mild anxiety due to COVID-19 pandemic.

Holingue, C., Badillo-Goicoechea, E., Riehm, K., E., Veldhuis, C., B., Thrul, J., Johnson, R., M., Fallin, M., D., Kreuter, F., Stuart, E., A., and Kalb, L., G., (2020),³ presented a research paper titled “Mental distress during the COVID-19 pandemic among US adults without a pre-existing mental health condition: Findings

² Cao, W., Fang, Z., Hou, G., Han, M., Xu, X., Dong, J., and Zheng, J., (2020), “The psychological impact of the COVID-19 epidemic on college students in China”, *Psychiatry Res.*, May;287:112934. doi: 10.1016/j.psychres.2020.112934. Epub 2020 Mar 20. PMID: 32229390; PMCID: PMC7102633.

³ Holingue, C., Badillo-Goicoechea, E., Riehm, K., E., Veldhuis, C., B., Thrul, J., Johnson, R., M., Fallin, M., D., Kreuter, F., Stuart, E., A., and Kalb, L., G., (2020), “Mental distress during the COVID-19 pandemic among US adults without a pre-existing mental health condition: Findings from American trend panel survey”. *Prev Med.*, 139:106231. doi: 10.1016/j.ypmed.2020.106231. Epub 2020 Aug 3. PMID: 32758507; PMCID: PMC7846292.

from American trend panel survey”. In this research paper, the researchers studied the frequency, risk and protective factors of psychological distress during COVID-19 pandemic outbreak in US. The researchers survey 9687 respondents without prior history of mental health condition. The researchers found that the respondents were feeling psychological distress measured by five symptoms namely, anxiety, depression, loneliness, sleep difficulties and hyperarousal.

Rajkumar, R., P., (2020),⁴ has made analysis of existing literature on the effect of COVID-19 on the mental health of the people. The researcher concluded that COVID-19 created stress, anxiety, depression, disturbed sleep, etc. psychological problems on the people. The researcher suggests to take preventive measures to reduce such psychological effects.

Shiller, R., K., (2020),⁵ has presented his views in the World Economic Forum. The author is the professor of Economics at Yale University. He is of the view that the COVID-19 has brought two pandemics. The first one affects the physical health of

⁴ Rajkumar, R., P., (2020), “COVID-19 and Mental Health: A Review of Existing Literature”, *Asian Journal of Psychiatry*, 52, PP., 1-5.

⁵ Shiller, R., K., (2020), “COVID-19 has brought about a second pandemic: financial anxiety”, *World Economic Forum, Unacast, Social Distancing Scoreboard.*

the victim and the second one is the anxiety over the economic consequences of the first one. The authors says that the pandemic has brought the financial insecurity in the society. The stock markets are falling due to the outbreak of pandemic and the people are facing unemployment and financial insecurity. They are losing their lifetime savings due to this unemployment.

Zhai, Y., Du, X., (2020),⁶ have studied the mental health issues of International Chinese Students due to outbreak of COVID-19. They have studied that the COVID-19 has affected the students' mental health adversely. They have also suggested some remedies to remove these adverse effects.

Duan, L., Zhu, G., (2020),⁷ have observed the psychological effect of COVID-19 epidemic on the people. They came to the conclusion that the epidemic has created lot of misery to the people. People are facing mental problems due to the pandemic. This pandemic has snatched the mental peace of the people.

Objective of the Study:

This study is undertaken with the following

⁶Zhai, Y., Du, X., (2020), "Mental Health Care for International Chinese Students Affected by COVID-19 Outbreak", *Lancet Psychiatry*, 7, P., 22.

⁷Duan, L., Zhu, G., (2020), "Psychological Interventions for the People Affected by the COVID-19 Epidemic", *The Lancet Psychiatry*, 1;7(4), PP., 300-302.

objectives:

- To analyze the impact of COVID-19 on the physical health of the youth of Gujarat.
- To analyze the impact of COVID-19 on the mental health of the youth of Gujarat.
- To identify the remedies of the impact of COVID-19.

Research Methodology:

In order to accomplish the objectives of this research work, the following research methodology is used by the researchers.

● **Title of the Study:**

The present research work is titled as:

An Analytical Study on Impact of Covid-19 on Physical & Mental Health of Youth of Gujarat State

● **Population and Sample Size:**

The researchers wanted to analyze the physical and mental impact of COVID-19 lockdown on the youth of Gujarat. In order to collect the responses from the youth an Online Structured Questionnaire was prepared and the same was spread across Gujarat using various Social Media Platforms. Total 467 responses were received. So, the sample size of the present research is 467 youth respondents.



Table - 1
A Table Showing Classification of Sample

Demographic Variable	Classification		Total
Gender	Male	178	467
	Female	289	
Age Group	20-25	304	467
	25-30	97	
	30-35	66	
Marital Status	Married	93	467
	Unmarried	374	
Location	Urban	367	467
	Semi-Urban	63	
	Rural	37	
Occupation	Students	258	467
	Employed	159	
	Business	19	
	Unemployed	12	
	Others	19	

● **Method of Data Collection:**

The present research work is based on Primary Data. In order to collect the responses from the youth an Online Structured Questionnaire was prepared and the same was spread across Gujarat using various Social Media Platforms. Total 467 responses were received. So, the sample size of the present research is 467 youth respondents. The following table shows the summary of the responses received based on the selected demographic variables.

● **Tools and Techniques:**

In order to achieve the objectives of this research work, statistical analysis is required. The researchers have used ANOVA for the Statistical Analysis. As the limitations of the length of the paper is to be taken care of the researcher have put the results of statistical analysis in the tabular format.

Statistical Analysis:

In order to achieve the objectives of this



Table - 2

A Table Showing Result of Testing of Hypothesis

Null Hypothesis (H_0)	F Cal.	Significant Value	Status of H_0
Physical Health Issues:			
There is no significant difference in Physical Health Issues of the respondents among different Gender	4.409	0.036	Rejected
There is no significant difference in Physical Health Issues of the respondents among different Age Groups	2.677	0.070	Accepted
There is no significant difference in Physical Health Issues of the respondents among different Marital Status	1.647	0.200	Accepted
There is no significant difference in Physical Health Issues of the respondents among different Location	2.971	0.052	Accepted
There is no significant difference in Physical Health Issues of the respondents among different Occupation	0.893	0.468	Accepted
Mental Health Issues:			
There is no significant difference in Mental Health Issues of the respondents among different Gender	0.546	0.460	Accepted
There is no significant difference in Mental Health Issues of the respondents among different Age Groups	1.825	0.162	Accepted
There is no significant difference in Mental Health Issues of the respondents among different Marital Status	1.700	0.193	Accepted
There is no significant difference in Mental Health Issues of the respondents among different Location	0.195	0.823	Accepted
There is no significant difference in Mental Health Issues of the respondents among different Occupation	1.658	0.159	Accepted

research work, following statistical analysis is performed.

General Findings:

From the above discussions, the researchers could extract following general findings:

- When there is an outbreak of any pandemic, it results into traumatic situation for the general public. In the longer run, the public develops resilience against such trauma.
- COVID-19 pandemic has affected not only the physical health of the people, but also the psychological health of the people.
- This pandemic has resulted in to the mental health problems such as anxiety, stress and depression among the people.
- COVID-19 pandemic has resulted in to five mental health disorder namely, anxiety, depression, loneliness, sleep difficulties and hyperarousal.
- COVID-19 pandemic has resulted into the loss of jobs and rising unemployment.
- The people are facing financial insecurity due to the COVID-19 pandemic.
- The quarantine measure and social

distancing have resulted into the social insecurity among the people.

Major Findings from the Statistical Analysis:

From the above given statistical analysis following major findings can be extracted:

- The researchers found that there is significant difference in the effect of COVID-19 on the Physical Health of male and female respondents. It means that COVID-19 affected physical health of male respondents and that of female respondents differently.
- It is also found that there is no difference in the effect of COVID-19 on the Physical Health of respondents of different age groups included in the survey. It means that COVID-19 affected all the respondents of all age groups in the similar manner.
- The researchers found that there is no difference in the effect of COVID-19 on the Physical Health of respondents of different marital status included in the survey. It means that COVID-19 affected all the respondents in the similar manner irrespective of their marital status.
- The researchers found that there is no difference in the effect of COVID-19 on the Physical Health of respondents

- of different locations included in the survey. It means that COVID-19 affected all the respondents in the similar manner irrespective of their residential locations.
- The study also revealed that there is no difference in the effect of COVID-19 on the Physical Health of respondents of different occupations included in the survey. It means that COVID-19 affected all the respondents of all occupations in the similar manner.
 - The researchers found that there is no significant difference in the effect of COVID-19 on the Mental Health of male and female respondents. It means that COVID-19 affected mental health of male respondents and that of female respondents equally.
 - It is also found that there is no difference in the effect of COVID-19 on the Mental Health of respondents of different age groups included in the survey. It means that COVID-19 affected mental health of all the respondents of all age groups in the similar manner.
 - The researchers found that there is no difference in the effect of COVID-19 on the Mental Health of respondents of different marital status included in the survey. It means that COVID-19 affected mental health of all the respondents in the similar manner irrespective of their marital status.
- It is also found that there is no difference in the effect of COVID-19 on the Mental Health of respondents of different locations included in the survey. It means that COVID-19 affected mental health of all the respondents in the similar manner irrespective of their residential locations.
 - The study revealed that there is no difference in the effect of COVID-19 on the Physical Health of respondents of different occupations included in the survey. It means that COVID-19 affected all the respondents of all occupations in the similar manner.
 - In order to mitigate the physical and mental impacts of COVID-19 on the youth of Gujarat State, the researchers had suggested some remedies such as indoor physical activity, listening music, yoga, meditation, viewing online motivation sessions or proper diet. The respondents had to rank their likings to these remedies. From the responses, it can be concluded that the respondents have given 1st Preference to Indoor Physical activity as a remedy

to physical and mental impact due to COVID-19. Listening music was the 2nd preference while Yoga was on the 3rd preference of the respondents. 4th preference was given to Meditation while viewing online motivation sessions and proper diet were on 5th and 6th preference respectively.

● Limitations of the Study:

Following are some of the limitations of the present research:

- The research is based on primary data collected through Google Forms. So, there are chances of human bias, prejudice and human error.
- The study covers the responses across Gujarat and not from the whole of India. So, the findings and conclusions may not be applicable to the youth of other states of India or the youth of other Countries.
- As this research work is based on primary data collection, all the limitations of primary data are involved in this research work.

Conclusion:

From the above research work and statistical analysis, it can be concluded that the COVID-19 and the resultant Lockdown has created mental and physical impact on

the youth in the equal manner irrespective of their age group, marital status, residential location and occupation. In case of physical impact of COVID-19 and the resultant lockdown, it is seen that physical impact is different for the male respondents and that of female respondents.

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