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CONTENTS

EDITORIAL

In the fast-paced and ever-evolving landscape of business, management practices are continually being challenged by disruptive technologies, changing consumer behaviours, and global uncertainties. In this journal, we explore the necessity of a paradigm shift in modern management to address the challenges and capitalize on the opportunities presented by disruptions.

The mission of SYNERGY- I.T.S Journal of I.T & Management is to publish empirical research that tests, extends, or builds management theory and contributes to management practice. All empirical methods including, but not limited to, qualitative, quantitative, field, laboratory, meta-analytic, and mixed methods are welcome.

We, at I.T.S; are proud to publish the Vol. 21 No: 01, edition of SYNERGY- I.T.S Journal of I.T & Management. This research journal is endeavoured to promote and disseminate the knowledge to the large numbers of academicians, researchers, students and practitioners across the world in the complex multi-disciplinary management field.

Ms. Vandana Shukla, Prof. (Dr.) Umesh Holani and Dr. Garima Hathur investigates effect of job insecurity and social obligations on presenteeism in manufacturing sector. The second paper is a study on compulsive buying behavior of males & females in India by Dr. Rohtash Kumar. Third paper by Dr. Pragati Mehra is on social equity through the lens of social audit standards. Fourth paper is on sustainable communication representing human-nature relationships by Dr. Surendra Twari and Dr Kavita Tiwari. Fifth paper by Dr. Rajeev Johari investigates the online shopping behaviour of customers in India and its impact and the last one by Dr. Anita Sharma investigates the effect of investment in fossil fuels and green energy.

In this issue of Synergy authors have strived to produce original, insightful, interesting, important, and theoretically bold research that demonstrates a significant "value-added" contribution to the field and understanding of an issue or topic.

At Synergy, it has always been our endeavour to provide a framework for the furtherance of research into different aspects of Management and Information Technology. It is hoped that the present issue shall continue the tradition of path breaking research ideas from such diligent minds.

Editor - Synergy

Presenteeism in Manufacturing Sector: Effect of Job Insecurity and Social Obligations

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Abstract

Presenteeism in the work place is not a new phenomenon but only sickness presenteeism has received more attention. There are many studies on sickness presenteeism and other variables. This study focuses on presenteeism in condition of high job insecurity and when an employee fails to achieve his/her family or social commitment address as social obligations. A sampling of manufacturing units in Gwalior Industrial area was used to choose 150 executives. The study has important implications for potential researchers and practitioner who could help management of manufacturing organizations to figure out the steps to diminish the presenteeism behaviour of executives.

Keywords : Presenteeism, Job Insecurity, Social Obligations, Executives, Manufacturing

Introduction

In today's competitive scenario Presenteeism is an emerging issue at the executive or the managerial level. Many studies focused on absenteeism and productivity loss and productivity loss due to presenteeism. There are many variables responsible for increased presenteeism in the workplace. This study focuses on job insecurity and social obligations as the predictors of presenteeism and how they affect presenteeism in the work place. The current study has been done in manufacturing units of private sector. The respondents are executive or the managerial employees from the different departments. There is very high job insecurity in the private sector and it is responsible for increased presenteeism. Another focused factor is social obligation which can also be responsible for high presenteeism at the work place.

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Presenteeism

Presenteeism means working even when not well. There are many different motives of presenteeism. Some employee shows the presenteeism behaviour due to job insecurity, some just stay at workplace due to workaholic behaviour, some employees stay at workplace and try to impress their superior and sometime presenteeism increase due to the technology advancement. Now employee can work from anywhere through electronic devices. Brooks, Hagen, Sathyanarayanan, Schultz, & Edington, (2010) outline the concerns regarding the concept of presenteeism. This study focused on lost work time per individual due to presenteeism and found that it's difficult to quantify productivity loss due to presenteeism. Lohaus, & Habermann (2019), provide an overview of related factors of presenteeism and proposed an integrative framework for upcoming research and theory development.

Job Insecurity

Job insecurity is feeling of losing your job at any time. Employees are not confident about the future aspect of their job in the organization. This feeling of uncertainty may affect his/her working or productivity adversely. Due to unsecure jobs employee may be demotivated and dissatisfied about work and may not put their whole efforts in their working.

Sverke, Hellgren, & Näswall, (2002) concluded that job insecurity has dangerous and harmful effects on employee health and somehow behavioural relationships. De Witte (2005) studied the relationship between organizational effectiveness and job insecurity and proposed some strategies to those organizations can be applied.

Social Obligations

Social obligation refers to the social and ethical commitment of individual for their family and society. India is the country of festivals and ceremonies. According to the Factories Act 1948, there are only eight compulsory holidays in a year- three national holidays and five festival holidays. In this way employees need other additional leaves to fulfil their social obligations. Sometime it's hard to manage leaves for family functions and ceremonies and sometime they have to work from home even that are on leave. This is also a type of presenteeism, that doing work even when they are on leaves for some occasion.

Related Work

Zhang, Wang, Wang, Shan, Guo, (2020) concluded in a study on nursing graph that job insecurity significantly affected presenteeism behaviour and job insecurity and emotional distress partially mediate presenteeism. The findings of the study provide basis for prevention and intervention strategies related to presenteeism. Perceived job insecurity was associated with presenteeism (Kim, Yoon, Bahk, & Kim, 2020). A study by Schmidt, & Pförtner, (2020) concluded that job insecurity led to increased presenteeism means employees showed more presenteeism behaviour if they felt insecure about their jobs and workplace. Heponiemi, Elovainio, Pentti, Virtanen, Westerlund, Virtanen, & Vahtera,(2010) study on subjective and contractual job insecurity in public organizations and concluded that subjective insecurity focused more than the contractual insecurity in case of public sector employees presenteeism behaviour. In the same context another study done by Reuter, Wahrendorf, Tecco, Probst, Ruhle, Ghezzi, Dragano, (2019), on employment condition and presenteeism. The research concluded that contractual workers showed high presenteeism behaviour due to insecurity in jobs.

H1: Presenteeism positively affected by job insecurity

Arslaner, & Boylu, (2017) study on work-family conflict and presenteeism and concluded that family-work/ work-family conflict significantly affected presenteeism. Work-family conflict occurs when an imbalance between work and family roles of an individual that means an individual is not able to fulfil the family and social commitment due to excess working hours or work even on leave. Another study focused on subjective well-being and proposed that presenteeism negatively related with positive effect of subjective well-being (Nath, Rai, Bhatnagar, & Cooper, (2023). Palo, & Pati, (2013) focused in a study that how individual commitment effects the presenteeism behaviour and found that presenteeism behaviour predicted through family dissatisfaction and it can be said that family dissatisfaction can be arise from unfulfilled social obligations. It was observed that family life and presenteeism has an association. (Hansen, & Andersen, 2008, Hochschild, 1997, Kristensen, 1991)

H2: Presenteeism positively affected by Social Obligations

Conceptual Model
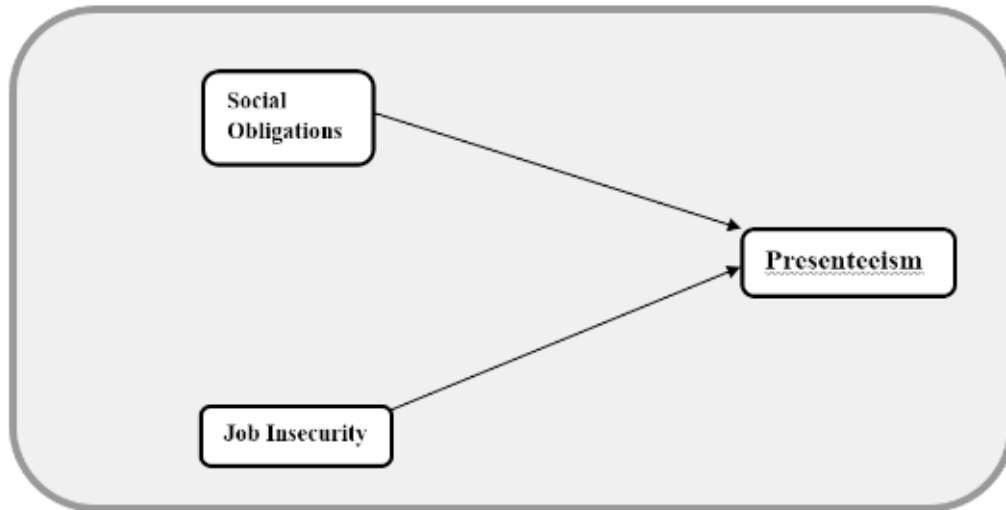
Fig.1: Conceptual Model

Research Objectives

The research intends to measure the effect of job insecurity and social obligations on presenteeism behaviour on employees at executive levels in manufacturing units.

Proposed Methods

Design and Sample

A cross- sectional survey used for this study. Executives and managers from different manufacturing units were the respondents. The data was collected online by using emails and WhatsApp. 168 responses received and after missing data and outliers were removed, the final usable data was only 150.

Instruments

Presenteeism

Stanford Presenteeism Scale (SPS-6) of Koopman (2002) was used to measure presenteeism. There are six items and responses ranging from (1) strongly Disagree to (7) strongly Agree on a

7point Likert scale. The scale dependability value was relatively high, at $\alpha=.75$.

Job Insecurity

Job insecurity responses assessed on 8 itemed scales (De Witte, 2005; Brondino, Bazzoli, Vander Elst, Witte, & Pasini, Brondino 2000). All the items were scored on a seven-point Likert scale, ranging from 1 (strongly disagree) to 7 (strongly agree).

Social Obligations

To assess the responses on social obligations a four items scale developed with focus on manufacturing sector's executive employees and their commitment towards family and society. All of the items positive, with responses ranging from (1) Strongly Disagree to (7) strongly Agree. The items were like, "You think you are usually missing your family & extended family ceremonies due to work" and "You receive work related calls when you are on leave."

ANALYSIS

The data was put to statistical assessment to understand the relationship between variables. The statistical Packages for Social Science (SPSS) software was used to conduct the analysis. Regression analysis was performed for hypothesis testing, whereas descriptive analysis was used to look at frequencies and descriptive values.

Table 1: Demographic Characteristics of the respondents

Parameters	Frequency	Percentage
Gender		
Female	31	20.70
Male	119	79.30

Parameters	Frequency	Percentage
Age		
Less than 25years	25	16.70
26-35 years	49	32.70
36-45 years	44	29.20
46-55 years	25	16.70
Above 55 years	07	4.70
Education		
Graduation	52	34.70
Post-Graduation	81	54.0
Others	17	11.30
Marital Status		
Married	94	62.70
Unmarried	56	37.30
Income per annum		
1000001 to 15 lakhs	30	20.0
1500001 to 20 lakhs	17	11.3

Reliability of Scale and Instruments

Table 2: Reliability Table

Variables	Cronbach's Alpha
Presenteeism	0.829
Job Insecurity	0.876
Social Obligations	0.757

The value of Cronbach's alpha greater than 0.7 is considered as good (Nunnally 1978). As shown in table 2 the Cronbach's alpha value are above 0.7, which is a good level of reliability.

Level of presenteeism, job insecurity and social obligations among respondents

The frequency of each variable utilised in this study, presenteeism, job insecurity and social obligations is listed in the table 3. Each of the factors was divided into three categories: low, moderate, and high. The outcomes are listed in the table 2 below: -

Table 3: Frequency Levels of the Variables

VARIABLE	LEVEL	FREQUENCY	PERCENTAGE (%)
Presenteeism	Low	5	3.3
	Moderate	68	45.3
	High	77	51.4
TOTAL		150	100.0

VARIABLE	LEVEL	FREQUENCY	PERCENTAGE (%)
Job Insecurity	Low	11	7.30
	Moderate	78	52.0
	High	61	40.70
TOTAL		150	100
Social Obligations	Low	4	2.7
	Moderate	60	40.0
	High	86	57.3
TOTAL		150	100
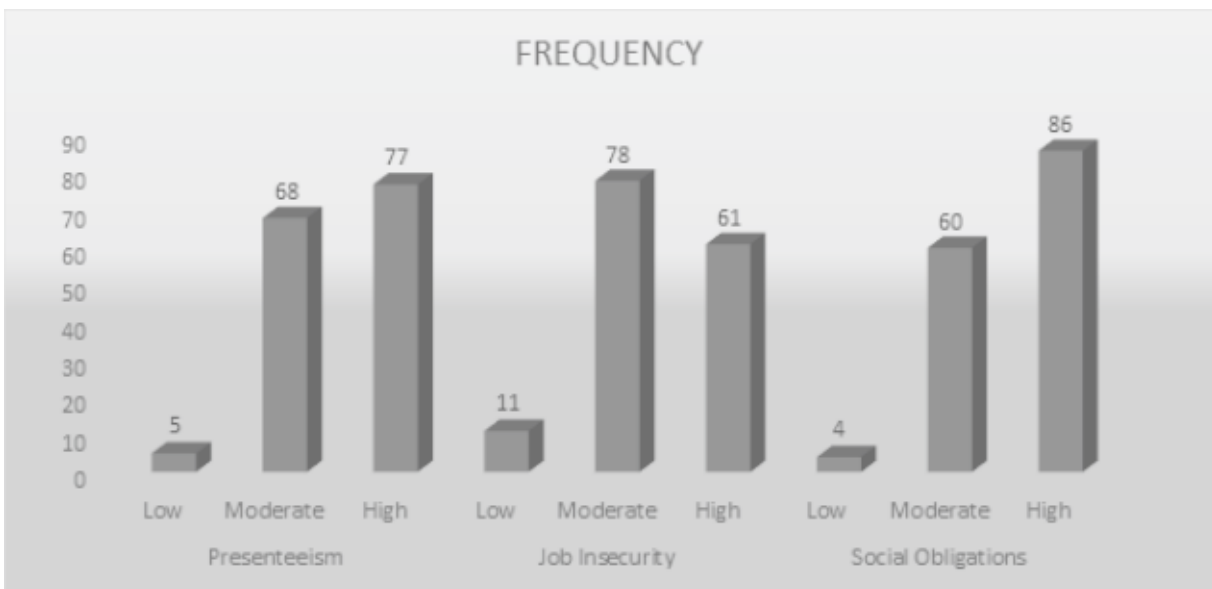
Fig. 2: Graph showing Frequency Levels of the Variables

The frequency levels of the three variables evaluated in the study shown in table 3. The majority of respondents indicated moderate to high level of presenteeism, with 68 respondents (45.3%) reporting moderate and 77 respondents (51.4%) reporting high level of presenteeism, only 5 respondents (3.3%) reporting low levels of presenteeism. If focus on job majority of the sample 78 respondents (52%) had moderate feeling of insecurity. 61 respondents (40%) had high job insecurity while 11, (7.3%) felt low job insecurity. Finally, 86 respondents (57.3%) failure to fulfil their social and family commitment due to work. 60 felt it moderate and only 4 respondents felt low effect of work place for their commitment to their family and society.

Regression Analysis

<div align="center">Table 4: Model Summary</div>

Model	R	R Square	Adjusted R Square	Standard error of the estimates
1	0.718	0.516	0.509	5.053

The table 4 shows the R, R square, adjusted R square and standard error. R is the correlation values between observed and predicted values of dependent variable, which is ranges -1 to 1. Positive and negative relations defined by the sign of the R. The value of R is 0.718, which shows a moderated relationship. The value of R square ranges 0 to 1, here it is 0.516 which shows that independent variable job insecurity and social obligation together explained 51.6% variance in presenteeism as dependent variable.

<div align="center">Table 5: Coefficients</div>

Model	Beta	t	Sig.
(Constant)		4.234	.000
Job Insecurity	0.246	3.877	.000
Social Obligations	0.578	9.108	.000

Dependent Variable: Presenteeism

As shown in the table 4, it can ascertain that an antecedent variable job insecurity was found positive and significant affect to presenteeism ($\beta=0.246$, $p>0.05$). Likewise, social obligation was also a significant antecedent to presenteeism ($\beta=0.578$, $p>0.05$). The results support the hypothesis that job insecurity and social obligations have a positive and significant relationship with presenteeism in manufacturing units in Gwalior region.

Conclusion And Discussion

In a focus on manufacturing unit's executives with leadership roles and responsibilities, the relationship between presenteeism, job insecurity and social obligations/commitment was explored. As results shown, manufacturing units executives who has insecurity about the jobs may dedicate more time to their work even they are sick. In the post covid scenario job insecurity going high then before in the private sector which is also responsible for high presenteeism. This finding supports the findings of some recent investigations. The other variable social obligations or commitment also showed positive and significant effect. In the present scenario due to excess workload in the job place employees are not able to take leave easily for attending ceremonies of their near ones, festivals celebrations and other type of commitment such as hospitalization of someone, criminations etc. If they are on leave even do work from home option through the electronic support, in this case they may attend the functions but physically only. This is another type of presenteeism behaviour observed in executive levels in the manufacturing sectors.

The above findings can serve as a springboard for further research in this area. The manufacturing organizations in the private as well as public sector might use these implications and adopt suitable steps to avoid productivity loss due to presenteeism through job insecurity and social obligations/commitment. Management should implement suitable policies about job security and leaves especially when employees are sick or any family or social commitment.

This study provides a better understanding of job insecurity and employee family and social commitment and how it enhances the presenteeism behaviour. It has potential for further research in the other sectors like education, banking, service units etc. or in different levels in the organization.

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A Study on Compulsive Buying Behavior of
Males & Females in India

Dr. Rohtash Kumar

Abstract

Compulsive buying is a form of addictive consumption where consumers purchase goods that they either don't need or can't afford. This paper reviews the literature on this problem behavior and summarizes the findings in the following three areas: conceptual definition, reasons "why" consumers engage in this type of addictive consumption, predictors of compulsive shoppers and the correlation with marketing tactics. Discussion on ethicality of marketing as a risk factor for compulsive buying is also discussed along with suggestions for future research.

A lot of international researches have been conducted in the late past in regards to the compulsive buying behavior. The studies conducted have been concentrated to the western part of the world only. Being a nascent & unexplored area of research at that time, the research has been done around understanding the basic concept of compulsive buying behavior & the factors leading to it. Consumer compulsive buying is an important area of inquiry in consumer behavior research. The importance of studying compulsive buying stems, in part, from its nature as a negative aspect of consumer behavior. Specifically, exploring negative consumption phenomena could provide modified or new perspectives for the study of positive consumption behaviors.

Keywords : Impulsive Buying behavior, Compulsive buying behavior

Introduction

Impulsive and compulsive buying are terms that are frequently confused for each other, but represent behaviors that differ greatly in their frequency, cause, outcome and severity. Impulsive buying is a more common and ordinary behavior. Almost everyone makes a purchase on impulse (without much deliberation) from time to time.

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Consumer behavior being termed as the study of individuals, groups, or organizations and the processes they use to select, secure, and dispose of products, services, experiences, or ideas to satisfy needs and the impacts that these processes includes a plethora of elements including the environmental factors, demographic factors, psychological factors, etc. Out of these factors arise a wide variety of consumer behaviors/patterns which may or may not be independent of each other.

In regards to the buying behaviors, these can be clubbed into 4 types -

	High Involvement	Low Involvement
Significant differences between brands	Complex Buying Behavior	Variety Seeking Behavior
Few differences between brands	Dissonance Reducing Buying Behavior	Habitual Buying Behavior

These apart from being called "Buying behaviors" have also been termed as "Buying Disorders. These are broadly of 2 types –

- Impulsive Buying behavior

- Compulsive buying behavior

Impulsive and compulsive buying are terms that are frequently used in place of each other, but represent behaviors that differ greatly in their frequency, cause, outcome and severity. Impulsive buying is a more common and ordinary behavior.

Impulse buying is defined as a sudden and powerful urge in the consumer to buy immediately. It occurs when desire for a product or brand outweighs one's willpower to resist. Research on impulse buying focuses on characteristic of individuals that make them more or less likely to engage in impulse buying. These include mood states, personality characteristics, and situational factors such as proximity and depletion in resources needed for self-control.

Compulsive buying, on the other hand, is a psychological disorder where one experiences an uncontrollable urge to buy. Failing to act on this urge creates increasing tension that can only dissipate with buying. Frequently, this urge is triggered by negative events or feelings. Ultimately, this behavior leads to extreme negative consequences for the individual. Many compulsive buyers never use the items they purchase. Thus, compulsive buying appears to be more about obtaining short-term relief from negative feelings than about a desire for specific goods.

Compulsive buying has also been described as "chronic, repetitive purchasing that becomes a primary response to negative events or feelings (O'Guinn and Faber 1989, p. 155).

It is an inappropriate type of consuming behavior, excessive in itself, and obviously disturbing for the existence of individuals who seem to be probe to impulsive consumption. It is the tendency which makes it difficult to control purchases. The Obsessive desire & a compulsion to consume often leads to negligence of negative consequences of debt, post purchase guilt, etc. Exploratory and confirmatory factor analyses in the past has confirmed five

Hypothesized dimensions comprising compulsive spending: Compulsion/Drive to Spend, Feelings about Shopping and Spending. Compulsive buying as a phenomenon has been examined by the psychological community, economists, and consumer behavior researchers. It is an abnormal form of shopping and spending in which the afflicted consumer has an overpowering, uncontrollable, chronic and repetitive urge to shop and spend, compulsive spending characteristically functions as a means of alleviating negative feelings of stress and anxiety.

Three forces that combine to form the basis for the process of engaging in the compulsive buying act –

1.   Strong emotion activation

2.   High cognitive control

3.   High reactivity

Compulsive buying tendencies are influenced by a lot of factors like environmental, family, financial, etc. This can be explained as below –
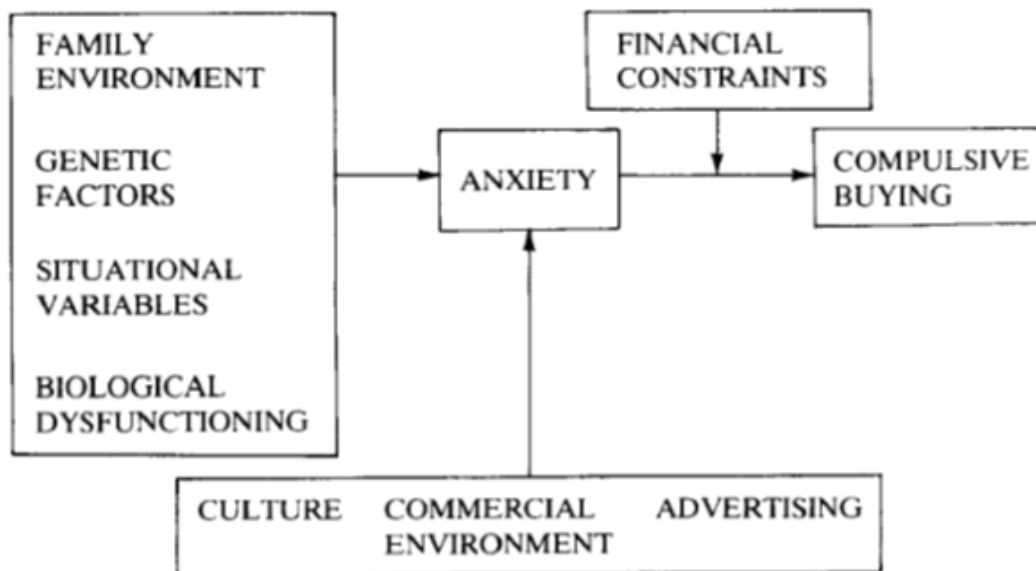
Apart from the buying behavior, there also are other factors of compulsive buying/consumption, these are - addictive gambling, drug addiction, alcoholism, and overeating (Shiffman and Kanuk, 2000).

Why Do People Buy Compulsively?

 Previous research has focused entirely on identifying personality traits that are correlated to compulsive buying (Shoham & Brencic, 2003). For example, Faber and O'Guinn (1988, 1992) and others (Valence, d'Astous, & Fortier, 1988) suggest that compulsive buyers have lower self-esteem, a higher tendency to fantasize (O'Guinn & Faber, 1989), place value on materialism (see

also Faber and O'Guinn 1989) and higher levels of depression, anxiety and obsession (Koran, Faber, Aboujaoude, Large, & Serpe, 2006; Scherhorn, 1990) along with stress, frustration, disappointment (O'Guinn & Faber, 1989; J. Roberts, A. & Jones, 2001). Of the above, the ability to fantasize in compulsive buyers has received much attention by researchers. By fantasizing, the individual is able to escape from the negative feelings and view personal success and social acceptance for oneself (O'Guinn and Faber 1989). Fantasies also allows to rehearse the expected positive outcomes and as a means to avoid focusing on the negative problems. Further, when an individuals' need for safety and security are not met, they tend to place greater emphasis on desires and materialistic values which translate into buying as a mechanism to climb up or claim status (Neuner, Raab, & Reisch, 2005). Valence et al. (1988) explain that anxiety triggers spontaneity within an individual and encourages the consumer to reduce tension by engaging in compulsive buying. Therefore, it is argued that the primary motivation for a buyer to engage in compulsive buying behavior is to escape from anxiety (J. Roberts, A. & Jones, 2001; J. Roberts, A. & Pirog, 2004), to relieve stress and eventually make them feel happy (J. Roberts, A. & Jones, 2001). It has also been suggested that the anxiety experienced by the individual can be attributed as both the cause and effect of compulsive buying.

How do I prevent shopping binges?

- Pay for purchases by cash, check, debit card.

- Make a shopping list and only buy what is on the list.

- Destroy all credit cards except one to be used for emergency only.

- Avoid discount warehouses. Allocate only a certain amount of cash to be spent if you do visit one.

- "Window shop" only after stores have closed. If you do "look" during the day, leave your wallet at home.

- Avoid phoning in catalog orders and don't watch TV shopping channels.

- If you're traveling to visit friends or relatives, have your gifts wrapped and call the project finished; people tend to make more extraneous purchases when they shop outside their own communities.

- Take a walk or exercise when the urge to shop comes on.

Objective of The Study

In regards to the previous studies being conducted, the emphasis has been to understand the impact of demographic & other variables on the compulsive buying behavior.

Also, the researches have been restricted to females as they have been considered to be heavy shoppers as compared to males. Thus, the objective of this study is to understand the different behaviors of males & females in regards to compulsive buying. The compulsive buying behavior can be compared by understanding the scale of impact of the demographic & other variables on the compulsive buying behavior on both.

Significance of The Study

The study is to investigate the factors contributing to compulsive purchase tendency in the context of Malaysian market. There are many factors that can influence compulsive purchase tendency. However this study will focus on the impact of marketing stimuli (price and promotion), credit card usage, consumer psychological traits (self esteem) and consumer characteristics (social) towards compulsive purchase tendency. This study is important because most Malaysian especially in big city is facing either unplanned buying or impulse buying or worst, compulsive buying behavior.

The findings will benefit consumer, marketers and the government as a whole. It can help the consumer to better understand the internal and external factors that leads to compulsive buying. On the other hand, this research can provide potential guideline to policy makers about how to combat compulsive buying behavior and reduce its impact. As for marketers, this study will help them to better understand the consumer in order to develop their marketing strategies. Finally, the findings of the study aim to expand the research areas in the context of Malaysian market. It is hoped that this findings will improve consumer awareness towards compulsive buying and at the same time will help marketers to more appreciate the dynamics of consumer behavior in order to act ethically when promoting products that have potential to create additive or compulsive behavior.

Scope of Study

As compulsive buying is also termed as the repetition of impulsive buying, thus the research mentioned on the compulsive buying behavior in males & females can be used by the retailers to lure any/both of the customers for more sales.

A deep understanding of the causes which lead to the compulsive buying behavior in terms of demographics, moods, perceptions, etc can help the retailers for higher conversions.

Findings

1. A lot of international researches have been conducted in the late past in regards to the compulsive buying behavior. The studies conducted have been concentrated to the western part of the world only.

2. Being a nascent & unexplored area of research at that time, the research has been done around understanding the basic concept of compulsive buying behavior & the factors leading to it.

3. Consumers who use credit cards spend more than those who use other means of payment (Tokunga 1993) (somar 2001). Behavioural, psychological, demographic variables can predict consumers who use consumer credit effectively (Tokunaga, 1983). With easier access to malls, a sea of products available, and little or no social stigma attached to constant shopping (which formerly had been considered an indication of moral or spiritual.

4. Unregulated buying may reflect ineffective self-reactive control. Previous research shows that forty percent of respondents admit that they are impulsive in nature, the reason being their self-control mechanisms not working and in reality more than ninety percent of buyers are impulsive. The impulsive behavior when repeated continuously becomes compulsive buying and when in a very higher degree is called addictive buying.

Conclusion

Compulsive buying had been recorded in the early 1900's by psychiatrists. However, it was not until the late 1980's that compulsive buying began to receive much attention. All of the compulsive buying research has centered on defining and explaining the phenomenon. Faber and O'Guinn (1988) derived their definition from the much broader category of compulsive consumption. They defined compulsive consumption "as a response to an uncontrollable drive or desire to obtain, use, or experience a feeling, substance or activity that leads an individual to repetitively engage in a behavior that will ultimately cause harm to the individual and/or to others."

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Social Equity Through The Lens of Social Audit Standards

Dr. Pragati Mehra

Abstract

Social equity ensures equality among citizens and reduces injustice based on significant social characteristics. Government of India from time to time has focused on this issue by ensuring inclusion of the underprivileged in major policies and programmes. Establishment of Social Stock Exchange (SSE) is another step in this direction. SSE will help Social Enterprises (SE) to take up activities and projects ensuring social equity and sustainability. In this reference, ICAI has rolled out Social Audit Standards (SAS) to aid the social auditors in carrying out the social audit. These standards are in alignment with the Sustainable Development Goals (SDGs). The current article presents key takeaways from those standards which will help the Social Enterprises in ensuring social equity and reducing overall inequalities from the nation.

Keywords : Social Audit Standards (SAS), Social Audit, Impact Assessment, Social Equity

1. Introduction

During the budget speech for the F.Y. 2019-20, the Hon'ble Finance Minister of India, Nirmala Sitharaman proposed to create a "Social Stock Exchange" (SSE) with the aim to bring social enterprises closer to the capital markets. The proposed SSE would fall under the ambit of Securities and Exchange Board of India. SEBI via a notification dated 25th July 2022 has given complete details on the operational mechanism of the SSE. It proposed for a mechanism whereby For-Profit Enterprises as well Non-Profit Organizations can register themselves on SSE. It also proposed that a Social Auditor (SA) meeting the defined criteria will be appointed to perform a systematic audit of the activities performed or projects undertaken by the SEs to ensure that funds raised from the SSE are being utilized effectively.

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In simple words, it can be said that SA are required to conduct Social Audit of the activities carried on by Social Enterprises. For this purpose, ICAI has rolled out Social Audit Standards (SAS) with effect from 14th January 2023 to assist and guide the prospective auditors for the purpose of carrying out the audit in accordance with the SAS framework. In this article, the author has explained the applicability, relevance and key takeaways from those SAS which will ensure social equity, promote education & employment among the marginalized and will reduce overall inequalities from the nation. Before studying the relevant SAS in detail, it is required to understand the scope of the terms "Social Audit", "Social Auditors" and "Social Equity".

1.1. What is meant by Social Audit?

The Technical Group ('TG'), which SEBI established on September 21, 2020, proposed the idea of Social Audit. According to the TG, social audits include of two parts: a financial audit and a non-financial audit, the latter of which has the job of determining the social impact. The primary goal of the social audit exercise is to evaluate, quantify, and ascertain the influence that social entrepreneurs have on society through their operations. Analyzing if the actions taken to implement the activities are having the desired impact, if so, to what extent, and, if not, what may be done to achieve the desired level of impact, is the same thing.

1.2. Who are Social Auditors?

"Social Auditor means an individual registered with a self-regulatory organization under the Institute of Chartered Accountants of India or such other agency, as may be specified by the Board, who has qualified a certification program conducted by National Institute of Securities Market and holds a valid certificate; (as per Gazette Notification of SEBI dated 25th July 2022)."

Recent interest in the initial empanelment of Social Auditors has been sought after by ICAI. A minimum three-year track record of conducting social impact assessments is a requirement for eligibility to be appointed as a social audit business. Furthermore, the firm should have competent staff in the field of social development with expertise using the appropriate social audit methodology, and the average annual grants or expenditures of social enterprises over the

previous three financial years should be at least Rs. 50 lakhs. Any person or partner/director of an entity, who has been found guilty of a crime involving moral turpitude, has been declared insolvent or bankrupt and has not been discharged, or has been barred by SEBI, is among those who are disqualified.

1.3. What is Social Equity?

In the world of finance, "equity" can refer to ownership of assets that might be connected to debts (or other liabilities). It's frequently brought up in relation to real estate. "Social equity," on the other hand, refers to social justice. It involves giving people access to resources and opportunities based on things like access and need. Social equality is the absence of discrepancies between groups of individuals that may be avoided or corrected, regardless of how those groups are categorized socially, economically, demographically, or geographically.

2. Social Audit Standards

The Social Audit Standards (SAS) were issued by ICAI on January 14, 2023, and are also effective from this date. The SAS will be required to be used while conducting the audit of activities carried out by social enterprises registered on any SSE. As per the SEBI, Social Enterprises are required to submit an Annual Impact Report to the SSE. The auditors are required then required to audit the same. In total 16 SAS are issued based on broad activity areas identified under the SEBI (Listing Obligations andDisclosure Requirements) Regulations, 2015 which are further based on the 17 Sustainable Development Goals. The list of 16 SASs is presented as follows:

Table 1

Standards	Standards Name
SAS 100	Eradicating Hunger, Poverty, Malnutrition, and Inequality.
SAS 200	Promoting healthcare including mental healthcare, sanitation and making available safe drinking water.

SAS 300	Promoting education, employability, and livelihoods.
SAS 400	Promoting gender equality, empowerment of women and LGBTQIA+ communities.
SAS 500	Ensuring environmental sustainability, addressing climate change including mitigation and adaptation, forest, and wildlife conservation.
SAS 600	Protection of national heritage, art, and culture.
SAS 700	Training to promote rural sports, nationally recognized sports, Paralympic sports, and Olympic sports.
SAS 800	Supporting incubators of Social Enterprises.
SAS 900	Supporting other platforms that strengthen the non-profit ecosystem in fundraising and capacity building.
SAS 1000	Promoting livelihoods for rural and urban poor including enhancing income of small and marginal farmers and workers in the non-farm sector.
SAS 1100	Slum area development, affordable housing, and other interventions to build sustainable and resilient cities.
SAS 1200	Disaster management, including relief, rehabilitation, and reconstruction activities.
SAS 1300	Promotion of financial inclusion.
SAS 1400	Facilitating access to land and property assets for disadvantaged communities.
SAS 1500	Bridging the digital divide in internet and mobile phone access, addressing issues of misinformation and data protection.
SAS 1600	Promoting welfare of migrants and displaced persons.

Source: https://resource.cdn.icai.org/72658srsb58573.pdf

Based on the criteria of "Ensuring Social Equity" the following standards are selected. All the standards relating to the activities focusing on reduced inequalities, social justice, protecting human rights, sustained & inclusive growth, promoting peaceful and inclusive societies for all.

Table 2

Standard	Criteria of Selection
SAS 100	Focuses on reducing inequalities. Ending poverty, attaining food sovereignty, and guaranteeing that no one goes hungry are the only ways to reduce inequality within and between nations.
SAS 400	Promotion of gender equality will help in reducing inequalities. Protecting basic human rights of women and LGBTQIA+ communities.
SAS 1100	This standard focuses on activities related to sustained and inclusive growth for all by ensuring affordable housing and slum area development.
SAS 1400	This standard focuses on ensuri ng land access for the disadvantaged sections of society.
SAS 1500	The standard includes activities which addresses the issue of data privacy and access to internet and mobile phone which are the basic needs of today's era.
SAS 1600	Focuses on promoting peaceful and inclusive societies for all by ensuring welfare of migrants and displaced persons.

The objective, scope, and process of conducting the social audit has been issued by ICAI for all the above-mentioned standards. Above standards are discussed in detail here:

2.1. SAS 100: Eradicating Hunger, Poverty, Malnutrition, and Inequality

The standard relates to the thematic area of ending hunger, poverty, malnutrition, and inequality. It will include activities and projects undertaken to remove hunger, end all forms of malnutrition, addressing the nutritional needs of older persons, pregnant women, eradicating extreme poverty

for all people everywhere, implementing social protection systems, building resilience of the poor to climate related extreme events, empowering and promoting the inclusion of all people in all spheres of life (social, economic, and political), and facilitating safe and orderly migration of people.

2.1.1. Objective and Scope

If any SE is engaged in any activity which falls in the above-mentioned area, the Social Auditor is required to follow guidelines of SA 100. The standard prescribes the minimum guidelines which are to be followed by the auditor while carrying out impact assessment. Any other laws and regulations which are applicable because of the inherent nature of the activity must also be followed.

2.1.2. Social Audit Process

It has some parallel tasks to complete. On the one hand the social auditor collects data from the respondents like direct beneficiaries or immediate family member, contractor, funding entities or government at different administrative levels, monitoring agencies and concerned officials of theprogram. The collected data must be reviewed for reliability and relatedness by in-house or external experts to assess the time taken, manpower employed population covered and total area covered.

On the other hand, social auditor must conduct desk review of the available content on eradicating hunger, poverty, malnutrition, and inequality. The relevant document may include data from National Food Security Act 2013, Mid-day meal, Poshan Abhiyan, National Nutrition Mission, subsidies, MGNREGA, contract documents among officials involved in supply chain. Third parallel task may include the personal interview of various stakeholders.

The social auditor must evaluate the questions to be asked in the structured questionnaire and in personal interview to get the answer of various aspects like whether target group is receiving benefits, is there any decline in hunger, is there any improvement in nutritive values, generation of employment opportunities, improvement in living standard? This may also include the beneficiary awareness like their rights, policies, schemes, etc.

Project/Program Evaluation metrics: the social auditor must develop some evaluation metrics to evaluate the program at different stages to find the effectiveness of the program. Some quantitative and qualitative evaluation criteria are suggested in social audit standards like number of meals provided to different category of beneficiaries, Quantity of food, nutritional value of food, number of free meals, amount of subsidies, number of beneficiaries including children, pregnant women, number of job created, number of beneficiaries of PMMVY, percentage of population living in pucca house, below poverty line, efforts taken to strengthen the process and the improvement in the living standards of target population, etc.

2.1.3. Assessment of Challenges

The challenges faced by the Social Enterprise during the conduct of any project or activity should also be identified and highlighted by the auditor in the report. This can prove to be an important point formation of views of the ned user of the report. The SA can take proper feedback and suggestions from the stakeholders as to what were the challenges faced by them. Some of the challenges that an enterprise might face in this thematic area are as follow:

➢ Food wastage

➢ Maintaining nutritious and fresh quality food due to short shelf life

➢ Limited access to education and employment opportunities

➢ Social discrimination and exclusion

➢ Resistance to work and gain employment.

➢ Any other issue that may affect the user of the Impact Assessment Report.

2.2. SAS 400: Promoting gender equality, empowerment of women and LGBTQIA+ communities.

The standard relates to the thematic area of promoting gender equality, empowerment of women and LGBTQIA+ communities. It will include those activities of the Social Enterprise which involves working to end all forms of discrimination against females and LGBTQIA+ communities, ending violence from both public and private spheres against females and LGBTQIA+ communities, ending practices such as child marriage, forced marriage, etc., promoting the concept of shared responsibility in households, encouraging women's participation in decision

making at all levels and ensuring access to sexual and reproductive health care services for women.

2.2.1. Objective and Scope

If any SE is engaged in any activity which falls in the above-mentioned area, the Social Auditor is required to follow guidelines of SA 400. The standard prescribes the minimum guidelines which are to be followed by the auditor while carrying out individual impact assessment. Any other laws and regulations which are applicable because of the inherent nature of the activity must also be followed.

2.2.2. Social Audit Process

Social audit process of SAS400 starts similarly as in case of SAS 100. On the one hand the social auditor collects data from the respondents like direct beneficiaries, target population, staff, board of directors, monitoring agencies and concerned officials of the program. The collected data must be reviewed for reliability and relatedness by in-house or external experts to assess the time taken, manpower employed population covered and total area covered.

On the other hand, social auditor must conduct desk review of the available content on promoting gender equality, empowerment of women and LGBTQIA+ communities. The relevant document may include data on contract between the reporting entity and the non-profit entities, Knowledge materials like reports, articles, videos, case studies, caselets etc, National Policy for Women Empowerment, National Commission for Women Act, Article 377, LGBTQIA rights, etc. Enrolment data for training/workshops and/or convening programmes designed, Advertisement - leaflets/newspaper/social media, etc.

Third parallel task may include the personal interview of various stakeholders.

The social auditor must evaluate the questions to be asked in the structured questionnaire and in personal interview to get the answer of various aspects like Has there been an increase in women & LGBTQIA+ communities in access to health, education, information, training, or other services, empowerment inclaiming their rights and equal participation, in various programs, is sex-

disaggregated data regularly collection and analyses, understanding of gender issues, limitations in achieving gender equality, etc.

Project/Program Evaluation metrics: the social auditor must develop some evaluation metrics to evaluate the program at different stages to find the effectiveness of the program. Some quantitative and qualitative evaluation criteria are suggested in social audit standards like Rate of crimes against women per 1,00,000 female population, Sex ratio at birth, ratio of wages of male and female, number of cases of cruelty/physical violence by husband or his relatives during the year, Percentage of elected women over total seats in the state legislative assembly, percentage of female labour, number of SHG formed, involvement of women in small scale businesses, literacy gap between men and women, Name of categories of LGBTQIA+ they are working in, Men who have sex with Men (MSM)/female sex workers (FSW), HIV/AIDS, Mobile/Static Clinic Set up, Sexually Transmitted Infections (STI) Check-ups & HIV Testing, Number of training programmes initiated for Women Empowerment, gender equality and LGBTQIA+ communities, Inequality gaps for selected social, economic, environmental and political Sustainable Development Goal (SDG) targets, Indicators on discrimination in laws, policies and practices, Existence of an independent body to promote equality and non-discrimination, Type of sensitization activities held for awareness, Community Mobilization, legal awareness, Difference in participation level of male & female in income generation activities, decision making authority etc., Types of training programmes initiated for Women Empowerment, gender equality and LGBTQIA+ , Any material/equipment provided during training, etc.

2.2.3. Assessment of Challenges

The challenges faced by the Social Enterprise during the conduct of any project or activity should also be identified and highlighted by the auditor in the report. This can prove to be an important point formation of views of the end user of the report. The SA can take proper feedback and suggestions from the stakeholders as to what were the challenges faced by them. Some of the challenges that an enterprise might face in this thematic area are as follow:

➢ Lack of female leaders, biased workplace culture and other types of gender stereotypes

➢ Rigid workplace practices.

- ➢ Lack of childcare facilities, or expensive childcare facilities.

- ➢ Lack of access to land, capital, financial resources, and technology.

- ➢ Gender based violence.

- ➢ Any other issue that may affect the user of the Impact Assessment Report.

2.3. SAS 1100: Slum area development, affordable housing and other interventions to build sustainable and resilient cities

The standard relates to the thematic area of development and building of affordable houses. It will include ensuring access for safe and affordable housing and transport systems while also promoting solid and liquid waste management, strengthening the national and regional development planning to support links between urban and rural areas and ensuring they have access to modern energy services.

2.3.1. Objective and Scope

If any SE is engaged in any activity which falls in the above-mentioned area, the Social Auditor is required to follow guidelines of SA 1100. The standard prescribes the minimum guidelines which are to be followed by the auditor while carrying out individual impact assessment. Any other laws and regulations which are applicable because of the inherent nature of the activity must also be followed.

2.3.2. Social Audit Process

The Social Audit Process of SAS 1100 starts similarly as SAS 100. On one hand the social auditor collects data from the respondents like direct beneficiaries, local chambers of commerce, monitoring agencies, real estate associations and concerned officials of the program. The collected data must be reviewed for reliability and relatedness by in-house or external experts to assess the number of slums/districts/ total distance (kms) covered/modes and availability of transport system / techniques used for waste management

On the other hand, social auditors must conduct a desk review of the available content on slum area development, affordable housing and other interventions to build sustainable and resilient

cities . The relevant document may include data on Identification records, Project advertisement, Application form for house allotment, City development plan, Interviews and feedback form of slum dwellers etc.

Third parallel task may include the personal interview of various stakeholders.

The social auditor must evaluate the questions to be asked in the structured questionnaire and in a personal interview to get the answer of various aspects like, change in sanitation standards? Durability of house structure? Access to the public transport system? Change in per capita space? Decrease in crime rate in slums areas? Density in slums areas? Has the slum development and affordable housing has improved the well-being of the participants? etc.Project/Program Evaluation metrics: the social auditor must develop some evaluation metrics to evaluate the program at different stages to find the effectiveness of the program. Some quantitative and qualitative evaluation criteria are suggested in social audit standards like Inflation Rate (%) , House price to income ratio, Percentage of the city with regular public garbage collection, Average times of the journey to work by all modes in the city, family size and household density, etc.

2.3.3. Assessment of Challenges

The challenges faced by the Social Enterprise during the conduct of any project or activity should also be identified and highlighted by the auditor in the report. This can prove to be an important point formation of views of the end user of the report. The SA can take proper feedback and suggestions from the stakeholders as to what were the challenges faced by them. Some of the challenges that an enterprise might face in this thematic area are as follow:

*   Lack of housing durability
*   Lack of sufficient living area
*   Lack of affordable land in main cities
*   Increasing cost of ownership due to lack of affordable land, local taxes and stamp duties and increase in cost of constructions
*   Any other issue that may affect the user of the Impact Assessment Report

2.4. SAS 1400: Facilitating access to land and property assets for disadvantaged communities

The standard relates to the thematic area of providing access to land and property for underprivileged communities by undertaking reforms in order to provide them affordable credit facilities and timely financial services.

2.4.1. Objective and Scope

If any SE is engaged in any activity which falls in the above-mentioned area, the Social Auditor is required to follow guidelines of SA 1400. The standard prescribes the minimum guidelines which are to be followed by the auditor while carrying out individual impact assessment. Any other laws and regulations which are applicable because of the inherent nature of the activity must also be followed.

2.4.2. Social Audit Process

The Social Audit Process of SAS 1400 starts similarly as SAS 100. On one hand the social auditor collects data from the respondents like direct beneficiaries, monitoring agency, employers, trainers imparting training and concerned officials of the program. The collected data must be reviewed for reliability and relatedness by in-house or external experts to assess the number of villages/ districts/ total distance (km) covered. On the other hand, social auditors must conduct a desk review of the available content about facilitating access to land and property assets for disadvantaged assessment. The relevant document may include data for trainees on Course books, Enrollment form, Attendance registers, Current status; Advertisement, Photographs, Audio/Video recordings etc.

Third parallel task may include the personal interview of various stakeholders.

The social auditor must evaluate the questions to be asked in the structured questionnaire and in a personal interview to get the answer of various aspects like, How was the quality of awareness Campaigns/ programmes/ workshops that was imparted? Do they think differently after the awareness Campaigns/ programmes/ workshops? What impact did the program have on a person's life after receiving awareness Campaigns? etc.

Project/Program Evaluation metrics: the social auditor must develop some evaluation metrics to evaluate the program at different stages to find the effectiveness of the program. Some quantitative and qualitative evaluation criteria are suggested in social audit standards like No. of beneficiaries successfully certified in their program of choice to total beneficiaries enrolled, Number of asset/ agri insurance policies facilitated, Gender issues, Limited literacy, Level of income, Household population, Percentage of floating population, Availability of sanitation facilities etc.

1.4.3. Assessment of Challenges

The challenges faced by the Social Enterprise during the conduct of any project or activity should also be identified and highlighted by the auditor in the report. This can prove to be an important point formation of views of the end user of the report. The SA can take proper feedback and suggestions from the stakeholders as to what were the challenges faced by them. Some of the challenges that an enterprise might face in this thematic area are as follow:

- Training on obsolete equipment
- Residential accommodation not being made available
- Insufficient number of training equipment available for training programmes
- Candidates not being able to finish the training due to family problems
- Any other issue that may affect the user of the Impact Assessment Report.

2.5. SAS 1500: Bridging the digital divide in internet and mobile phone access, addressing issues of misinformation and data protection

The standard relates to the thematic area of bridging the digital gap among various demographic areas and socio-economic levels by undertaking reforms to reduce such inequalities and also undertaking activities to promote equality in data privacy and protection.

2.5.1. Objective and Scope

If any SE is engaged in any activity which falls in the above-mentioned area, the Social Auditor is required to follow guidelines of SA 1500. The standard prescribes the minimum guidelines which

are to be followed by the auditor while carrying out individual impact assessment. Any other laws and regulations which are applicable because of the inherent nature of the activity must also be followed.

2.5.2. Social Audit Process

The Social Audit Process of SAS 1500 starts similarly as SAS 100. On one hand the social auditor collects data from the respondents like direct beneficiaries, immediate family of direct beneficiaries, monitoring agency, monitoring agency, service providers and concerned officials of the program. The collected data must be reviewed for reliability and relatedness by in-house or external experts to assess the number of days taken, teams formed, villages/districts covered, total distance covered.

On the other hand, social auditors must conduct a desk review of the available content on bridging the digital divide in internet and mobile phone access, addressing issues of misinformation and data protection. The relevant document may include data on Digital literacy programmes, cyber club set-ups, prioritizing last mile connectivity, reducing gender and caste divide in internet access, Introduction of E - Pathshalas etc.

Third parallel task may include the personal interview of various stakeholders.

The social auditor must evaluate the questions to be asked in the structured questionnaire and in a personal interview to get the answer of various aspects like, how was the quality of engagement with beneficiaries? Whether the program objectives were found to be consistent with the composition of the beneficiaries? Whether there is increased data security? Whether help-desk facilities provided were beneficial and effective? etc.

Project/Program Evaluation metrics: the social auditor must develop some evaluation metrics to evaluate the program at different stages to find the effectiveness of the program. Some quantitative and qualitative evaluation criteria are suggested in social audit standards like Number of cyber club's set-up and number of beneficiaries along with demographic and

geographical bifurcation, Increased digital literacy, reduced spread of misinformation, reduced data breaches, increased cyber security may be used to assess theimprovement in digital divide, Current and historical number of data security breaches based on the total population susceptible to such breach etc.

2.5.3. Assessment of Challenges

The challenges faced by the Social Enterprise during the conduct of any project or activity should also be identified and highlighted by the auditor in the report. This can prove to be an important point formation of views of the end user of the report. The SA can take proper feedback and suggestions from the stakeholders as to what were the challenges faced by them. Some of the challenges that an enterprise might face in this thematic area are as follow:

- Language Barriers
- Data Security Breach
- Gender Gap in access to digital devices
- Costly investments and infrastructure
- Lack of digital literacy and skills
- Any other issue that may affect the user of Impact Assessment Report

2.6. SAS 1600: Promoting welfare of migrants and displaced persons

The standard relates to the thematic area of promotion of welfare of migrants by providing opportunities to them and thereby reducing the economic inequalities.

2.6.1. Objective and Scope

If any SE is engaged in any activity which falls in the above-mentioned area, the Social Auditor is required to follow guidelines of SA 1600. The standard prescribes the minimum guidelines which are to be followed by the auditor while carrying out individual impact assessment. Any other laws and regulations which are applicable because of the inherent nature of the activity must also be followed.

2.6.2. Social Audit Process

The Social Audit Process of SAS 1600 starts similarly as SAS 100. On one hand the social auditor collects data from the respondents like direct beneficiaries, Recruitment agencies, Loacl bodies

including Panchayati Raj and concerned officials of the program. The collected data must be reviewed for reliability and relatedness by in-house or external experts to assess the number of villages/ districts/ total distance (km) covered.

On the other hand, social auditors must conduct a desk review of the available content on promoting welfare of migrants and displaced persons. The relevant document may include data on Tracking and analysis of policies affecting migrant workers, their families and communities, Benchmark data onlivelihood opportunities in source locations, Data on employers of migrant workers and employment practices.

Third parallel task may include the personal interview of various stakeholders.

The social auditor must evaluate the questions to be asked in the structured questionnaire and in a personal interview to get the answer of various aspects like, Are beneficiaries better informed about their rights, entitlements, and the policies and schemes that affect them? Whether the programme objectives were found to be consistent with the needs of the beneficiary groups? Were the participants satisfied with the services that they received? Has access to rights, entitlements and schemes improved for beneficiaries? etc.

Project/Program Evaluation metrics: the social auditor must develop some evaluation metrics to evaluate the program at different stages to find the effectiveness of the program. Some quantitative and qualitative evaluation criteria are suggested in social audit standards like Number of advocacy measures taken to ensure equal participation of trade unions, collective action, Building and other construction workers/unorganized workers schemes, Percentage of rescued bonded-laborers that are rehabilitated by government bodies, Strengthening civil society organizations and creation of local networks etc.

2.6.3. Assessment of Challenges

The challenges faced by the Social Enterprise during the conduct of any project or activity should also be identified and highlighted by the auditor in the report. This can prove to be an important

point formation of views of the end user of the report. The SA can take proper feedback and suggestions from the stakeholders as to what were the challenges faced by them. Some of the challenges that an enterprise might face in this thematic area are as follow:

- Lack of coherent policies and coordinated action between source districts / states and receiving   districts / states.
- Lack of awareness of rights, schemes, entitlements and entities working to provide access to these.
- Difficulties in data collection and validation due to movement of beneficiaries across states.
- Any other issue that may affect the user of the Impact Assessment Report.

3.   Limitations

Social development requires undertaking activities for disadvantaged sections of society without any profit motive in mind. As per a KPMG Report it has been found that out of 100 largest companies, 52 fail to spend the mandatory 2% CSR amount. (KPMG, 2019). Some of the major reasons for failure of CSRspent is that there is no penalty on companies in case on non-compliance and moreover companies undertaking CSR just tend to distribute funds as per their convenience and never bother about the actual impact of the same. SEs will work for non-profit motive, which itself is the biggest challenge in front of SAs. As stated by the President of ICAI "The biggest challenge for the SAs will be to learn the skill of working with the Social Enterprises." The Social Enterprises will also have to change the way they plan and execute things so that they are able to judiciously use the funds raised.

4. Conclusion

It can be said without any doubt that Social Auditors will play an important role in the upcoming SSEs. They will act as guarantors of the Social Enterprises, by undertaking social impact assessment of the projects being undertaken by SEs. It will remove subjectivity and will also increase trust among the investors. The SEs will also be more dedicated and responsible for their actions, since all the operations carried out by them needs to be properly documented.

The SAS are currently providing detailed guidance to Social Auditors regarding carrying out the social audit. The scope of the standards should be kept flexible for future, as social service is not a one-time activity. It will evolve with time, and so should the standards.

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Sustainable Communication Representing Human-Nature Relationships

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Abstract

The goal of this research is to examine the relationship between sustainable communication and the business and how that affects the way in which consumers see their own motivation. We attempted to provide a summary of prior research by depending on a literature analysis in order to comprehend how customers perceive communications from sustainable enterprises. While highlighting the significance of the perceived effort of the company and the moderating role of other situational variables, we have utilized attribution and congruence theories to highlight the impact of consistent, sustainable communication with the company on the perception of internal motivation by the consumer.

Keywords: Sustainable communication, internal motivation, external motivation, social responsibility

Introduction

In exchange, businesses are compelled to actively participate in society norms as well as the outward communication of their activities to stakeholders and the wider public. As a result, "sustainable communication" emerged as a new medium of communication.

Moreover, it was not our aim to present an annotated critique of the field, as is usual for more open review formats. The systematic approach ensures the transparency and reproducibility of data collection and analysis, and thus a more independent and robust review of a young research field (Fink, 2009).

A company's dedication to speaking honestly and genuinely about its sustainability strategy, goals, and initiatives is known as sustainability communication. It helps businesses engage

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stakeholders, forge a competitive edge, and enhance their reputation. To put it another way, the term "sustainable communication" is used to describe any communication problems relating to corporate social responsibility, while taking into account the interests of all stakeholders, on the one hand, and economic, social, and environmental concerns. (Lodhia, 2014; Nwagbara and Reid, 2013).

"Sustainability communication is a strategic way to involve stakeholders, whether they are institutional investors with a sustainability portfolio or customers who are eager to support your business. Knowing this is crucial for all parties involved, but especially for investors. Knowing that you are actually on a sustainable road is crucial for all stakeholders, but especially for investors. (2021, Mack Bhatia)

Marcon and Grosjean (2016) highlighted three common meanings of the term sustainable communication, between "responsible communication," "eco-design of products communication," and "communication on sustainable development." This was done in response to the abundance of definitions and the confusion of names relating to this type of practise.

According to Gauthier and Reynaud (2005) and Parguel and Benoît Moreau (2007), organisations appear to be using sustainable communication as a strategic tool to build their credibility and brand equity. It has developed into a crucial tool for organisations looking to engage their stakeholders in dialogue and participatory communication and to win their support. Consequently, this societal voice can be expressed through conventional means (posters, events, etc.) or by taking into account the website and social media platforms intended to provide a high degree of Interactivity and aesthetic appeal (Liu et al., 2011).

Consumers are more dubious and sceptic about the truth of corporations' societal disclosures and the objectives of the latter in light of the recent societal phenomena of "green washing" and the proliferation of societal claims. The research has emphasised the critical role played by the attribution process in the consumer's processing of social information in order to explain the varied responses of consumers to sustainable communication efforts (Parguel. B., Bénoît-Moreau. F, (2007, 2008).

Focusing on the effects of attributions, various studies have noted that the subject's attitude towards the actor and the amount of faith he invests in him is likely to be influenced by whether an action is attributed to external conditions or to its actor (Robertson and Rossiter, 1974). As of right now, brand equity is being evaluated and built through sustainable communication efforts with a focus on the motivation that consumers perceive (Parguel and Bénoit-Moreau, 2008).

By relying on the idea of attribution, which is concerned with the justifications offered by the person for the behaviours he witnesses or in which he participates, and by viewing sustained communication as a signal the organisation sends. Depending on the type of sustainable communication, we will aim to better understand how consumers perceive and interpret this signal through this post.

The social or environmental component most frequently includes sustainable communication efforts. However, in both cases, they could have anything to do with things that are related to or unrelated to the company's primary area of expertise, which is why it's important to address the congruence issue. The impact of congruence on a variety of factors, including word-of-mouth (Rim et al., 2016), brand loyalty (Cha et al., 2016), customer reactions, corporate social responsibility (Ellen et al., 2000, Forehand and Grier, 2003), and consumer reactions has been the subject of several studies. Given that not all actions are seen by customers in the same manner, we are interested in this research's analysis of the subject of whether sustainable communication and the firm are congruent in order to determine how it affects the type of motivation that consumers perceive.

We will attempt to create a summary of the study work done in this regard in order to address our challenge, namely how much the type of sustainable communication might impact the perceived motivation of the organisation. First, we will outline and discuss the many motivations that consumers may perceive in relation to a company's sustainable communications in the context of attribution theory. In order to emphasise the importance of perceived effort and other moderating factors in that relationship, the impact of the congruence between sustainable communication and the company's primary competency on the form of perceived motivation will next be examined. Finally, the managerial interest, constraints, and research directions will be addressed.

It should be highlighted that in order to investigate whether assessments of perceived incentives for engaging in sustainable activities may be translated to perceived motivations for sustainable communication, we relied on Feldman and Lynch's (1988) model of accessibility and diagnostic value of information.

Perceived motivating factors for successful communication:
An attribution theory approach

Consumer scepticism is one of the major variables affecting how consumers respond to advertising efforts and assess businesses (Boyer, 2010; Forehand and Grier, 2003). The basis of this scepticism in the context of societal activities and sustainable pledges may be an incorrect understanding of the business goals driving these actions. The latter relates to consumers' suspicion of societal acts, messages praising the best practises of the firm, along with the latter's reasons for doing so (Forehand and Grier, 2003; Mohr et al., 2001).

The literature highlights the significance of customer perceptions in connection to business intentions behind these efforts in order to explain the variation in consumer reactions to corporate social responsibility initiatives (Ellen et al., 2000; Gibaja et al., 2002). The next step is to determine if the customer associates the company's behaviour with self-serving or altruistic goals (Skarmeas and Leonidou, 2013).

According to earlier study (Ellen et al., 2000), customers have a natural desire to learn the reasonwhy businesses take certain commitments to sustainability; this is why attributive inferences are appealing to consumers (Lange and Washburn, 2012).

Since individuals indicate a great desire to understand why businesses participate in sustainable practises yet lack genuine faith in them, attribution theory appears to offer an adequate frameworkfor discussing this issue.

The attribution theory, which first appeared in 1944 with Heider, tries to explain how a person interprets the events that he witnesses or in which he takes part.It deals with how people assign reasons to occurrences and how their subsequent attitudes and behaviours are influenced by

this cognitive perspective (Kelley & Michela, 1980). Since individuals indicate a great desire to understand why businesses participate in sustainable practises yet lack genuine faith in them, attribution theory appears to offer an adequate framework for discussing this issue.

The attribution theory, which Heider introduced in 1944, aims to clarify how a person perceives the events that he or she sees or participates in. It focuses on how people give explanations to events and how this cognitive viewpoint affects their subsequent attitudes and behaviour (Kelley & Michela, 1980). According to this theory, people's drive to explain, interpret, and organise their perceptual fields through the use of attribution is fundamentally based on causal analysis.

Heider (1944) divided the factors taken into account into internal (connected to the actor's personal preferences) and external (related to qualities particular to the environment). According to previous research (Parguel et al., 2011), the attribution theory may be utilised to explain why sustainable corporate communication is perceived favourably or unfavourably.

They stressed that action associated with intrinsic motives presupposes that clients would perceive these communication practises as the company's earnest efforts to be transparent and enhance its practises for the benefit of the neighbourhood. Conversely, activity that can be connected to the actor's pursuit of advantage (extrinsic purpose) indicates that this action would not have been performed in the absence of the reward. As a result, he appears to be working towards an opportunistic goal.

Beginning with the same principle of causal inferences, new research has examined the issue of the perceived motivations behind the societal actions of businesses, this time differentiating between the attributions linked to the reasons for the service of the company; that emphasise the potential benefits to the business itself; and those related to public service motives, emphasising the potential benefits for people outside the company (Barone, et al., 2000; Forehand and Forearm). Consumers typically have an unfavourable perception of business objectives because they represent an individualistic or opportunistic viewpoint. However, because they show benevolence and greater social interest, public service goals are seen more favourably (Becker-Olsen et al., 2006).

The intricacy of societal endeavours is supported by recent studies in the same topic. By pointing out that customers are likely to discover various possible causal inferences for businesses' commitment to sustainability (Oberseder et al., 2011), this is accomplished. Selfish reasons, value-based motives, strategic motives, and stakeholder-related objectives, in addition to the conventional self- or public-interest motivations, may also lead to causal conclusions, they contend (Ellen et al., 2006; Vlachos et al., 2009).

In contrast to the corporation defending the social cause, the attributions of selfishness-related reasons pertain to views of exploitation (Ellen et al., 2006; Vlachos et al., 2009). Customers interpret the aforementioned sustainable marketing strategy as an attempt to deceive them about the company's ethics by attributing opportunistic and extremely profitable objectives to the company's dedication to sustainability. Since the firm is focused on its own interests, they see a conflict between these motives and the principle of the societal purpose (Forehand and Grier, 2003; Vlachos et al., 2009).

According to Ellen et al. (2000), values-based motivation attributions relate to the connection between a company's purpose for long-term commitment and its own moral, ethical, and social standards. Customers in this situation feel that the business actually cares about societal problems and the cause. According to this kind of values-based attribution, the company's steadfast commitments reflect its sincere desire to serve society (Becker-Olsen et al., 2006).

Strategic motivations allude to the idea that a corporation may advance its goals while also helping a cause (Ellen et al., 2006; Vlachos et al., 2009). However, customers can continue to be confused if they believe that the firm supports and encourages societal efforts in order to accomplish the goals inherent in its survival. On the one hand, these accusations can appear acceptable to them because any business must protect its economic. Contrarily, actions taken in society that are driven by profit show morally dubious behavior (Vlachos et al., 2009). Therefore, in the context of societal activities that are to be founded largely on values, consumers may object to the presence of this profit-seeking motivation (Hollender, 2004).

According to stakeholder purpose attributions (Vlachos et al., 2009), the corporation undertakes sustainable activities to meet stakeholder expectations. It is reasonable to assume that the

corporation adopted these practices in response to pressure from different interest groups, which is likely to have a detrimental impact on perceptions of the company's dedication to and commitment to sustainable communication. According to customers, these attributions don't reflect the firm's genuine beliefs and principles (Smith and Hunt, 1978), and they merely serve as a vehicle for the corporation to get rewards or deflect criticism from stakeholders (Ellen et al., 2000; Vlachos et al., 2009)

The many sorts of causal attributions that consumers might infer to explain the motivations of the firm behind its sustainable communication initiatives are highlighted in this literature review on the perceived motivation of the company. In fact, the consumer's perception of the motive is crucial to how he will ultimately interact with the business or brand. It may have an impact on how he perceives the sincerity of the message and the brand equity (Parguel, B., and Bénoit-Moreau, F., 2008), as well as how he evaluates the brand (Larceneux et al., 2011), his attitude towards the firm (Klein and Dawar, 2004), and his judgment of the brand. The impression of the company's motivation may also be impacted by a variety of factors, whether they are connected to the business and its dedication or the consumer.

Numerous studies have related the congruence factor between the societal initiative and the corporation to how customers respond to the company's socially responsible commitments (Curras-Pérez et al., 2012; Becker-Olsen et al., 2006). In order to address the impact of the perceived alignment between sustainable communication and the activity of the organization, we will concentrate on the typical distribution between internal motivation and external motivation offered by the attribution theory in the sections that follow. on the type of the ascribed motive and emphasize the elements at play in this interaction.

The relationship between sustainable communication and the company's perception of its motivation is examined.

The body of literature demonstrates a confluence of works on the presence of an influence of the perceived alignment between sustainable communication and the primary competency of the organization on the perceived motivation of the latter and, finally, on its appraisal. On the nature of this influence, there is disagreement. Consumer perception of this congruence continues to yield conflicting findings.

According to research, consumers may perceive a self-serving motivation when a company creates communication campaigns about societal initiatives when the company's business and the initiative in question are linked, as opposed to when there is a mismatch between the company's activity and the cause supported, which rewards true altruistic behavior (Ellen et al., 2000; Moosmayer and Fulhjan, 2013). Customers respond more favorably to initiatives that go outside the core business of the company because they perceive that the underlying reasons are tied to societal welfare rather than personal gain (Webb and Mohr, 1998).

Contrarily, research has validated the beneficial association between congruence and customer reactions. They suggest that communication efforts showcasing concord between a company's primary business activity and a social endeavor provide superior outcomes (Dean, 1999; Lee and Jeong, 2014; Lucke and Heinze, 2015). In fact, the theory of associative networks (Bower, 1981), which is concerned with the consequences of sponsoring activities, emphasizes that consumers view events displaying a strong coherence with the brand as more acceptable. This could lead to more positive causal attributions, which might enhance customer perceptions of the company.

According to the notion of congruence (Osgood and Tannenbaum, 1955), individuals tend to avoid any contradicting thoughts and recall and prefer harmony and continuity in their thoughts. In other words, the person naturally values the congruence between incoming knowledge and what is already categorized in his mind. Recent studies have demonstrated the applicability of the congruence principle to a variety of study areas, including advertising (Kwon et al., 2015; Zhang and Mao, 2016) and consumer referral schemes (Stumpf and Baum, 2016). Regarding the context of the company's societal orders initiatives, the findings confirm that consumers assess associations while attempting to assimilate differences with their thoughts, giving more credence to initiatives exhibiting some congruence (Lucke and Heinze, 2015).

It makes sense to assume that the information will be quickly assimilated into the consumer's cognitive structure in the case of a strong congruence between the sustainable communication campaign and the business. The latter, who connects this action to grounds of continuity in the business's commercial perspective, won't infer ulterior intentions from it. In order to establish a connection with the customer, it has been demonstrated that the absence of congruence necessitates a new interpretation of communication. Because of this, the consumer may have

trouble assigning blame, which may lead them to generate shaky opinions about the motives and interests of the business (Dean, 1999).

By promoting research demonstrating an advantageous impact of the company's and sustainable communication on the consumer's perception of motivation and the attribution process. The impact of perceived effort and moderating factors will be covered in the sections that follow.

The significance of perceived effort

Several operational levers (informational, material, organizational resources, etc.) appear to be leveraged in the case of sustained communication connecting to an activity or a cause associated to the primary competency of the firm. The assumption is that the corporation can only exhibit financial resources in communications unrelated to its core business, which seems to customers as less of an effort than an investment of time and energy (Ellen et al., 2000).

Similar to this, Parguel.B and Bénoît-Moreau.F (2008) propose that the nature of sustainable communication informs on the level of commitment of the firm, and that a weakly congruent cause assumes a commitment restricted to the financial element. In contrast to a congruent cause, they emphasized that customers should regard the firm as exerting less effort while engaging in an incongruent sustainable marketing strategy.

According to the attribution theory's guiding premise (Weiner, 1979), an actor's efforts are seen as an attribution of an internal character, whereas luck is one of the external causes. Because it encourages the subject to exert their will, the apparent effort is then meant to support the idea that they are internally motivated. Customers view perceived effort, especially in the context of a business's sustainable communication, as a measure of how committed the firm is to the community activity in question (Parguel. B. and Bénoît -Moreau. F, 2008). The latter contend that a significant perceived effort demonstrates the company's genuine intention to work for the benefit of the sponsored cause; this alludes to the impression of an internal drive.

Exploratory studies have demonstrated the moderating role of the consumer's social awareness variable in the attribution process by manipulating the degree of perceived congruence between

sustainable communication and the company's core competence (high congruence vs. low congruence). These studies were done in order to explicitly test the impact of congruence on consumer interpretations and reactions vis-à-vis communication campaigns and the company itself.

They suggest that customers who exhibit a high level of social consciousness are more engaged in challenging the information accessible on the specifics of the commitment made known by the business. Therefore, it is discovered that people with a strong social awareness are more influenced by the congruence between the cause supported and the firm on the perceived effort of the latter, which adds to the sense of an internal motivation of the corporation behind his words. However, other people are less active in assessing the level of perceived congruence between the corporation and its society voice because they lack societal understanding.

The relationship between the firm's perceived internal motivation and the congruence between sustainable communication and the company then appears to be moderated by social awareness, with its impact being carried out through the perceived effort. Furthermore, the findings showed that neither the consumer's congruence nor social awareness had a substantial impact on the perceived external motive.

The two ideas of external and internal motivation might indeed change in the same way. They stand out and don't present the buyer with any contradicting ideas.

Without addressing the impact of skepticism, one cannot debate consumer interpretations of sustainable corporate communications. Skepticism has an explanatory role in consumer behavior towards societal activities, according to certain prior studies (Skarmeas and Leonidou, 2013). In fact, a customer who is more skeptical about issues related to corporate social responsibility may scrutinize and study every effort introduced in this direction in greater depth. According to some studies, this sort of skeptic consumer spends more time analyzing the motivations of the actor driving these practices when their expectations are not realized, which inevitably results in more unfavorable attributions (Marin et al., 2016).

Conclusion

This study adds to our understanding of how consumers interpret business sustainability communication efforts and assess businesses' goals in this area by building on prior research and applying attribution theory.

By highlighting the beneficial impact of a long-term, business-congruent communication on the kind of perceived motivation, particularly on the perception of an internal motivation through the perceived corporate effort. Our study shows managers the moderating impacts that societal sensitivity and skepticisms have on how consumers perceive sustainable marketing and how they understand the company's goals.

The current study's analysis of the relationship between the nature of sustainable communication and the company's perceived motivation is condensed to the issue of congruence with the primary business activity (congruent sustainable communication vs. incongruent sustainable communication), which serves as the study's limit. In addition to the axis of sustainable commitment (social vs. environmental), the source of the communication (communication from the company itself vs. from an independent organisation), and an analysis of the perceived motivation of each type of sustainable communication, there are other factors that can be brought up when discussing the nature of sustainable communication.

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Online Shopping Behaviour of Customers in India and Its Impact

Dr. Rajeev Johari

Abstract

In recent years, the e-commerce trend has increased rapidly due to the development of the Internet and the ease of use of the Internet. Easy access to the Internet has led consumers to shop online. As of 2020, there are 4,444 Internet user groups in India, about 546.5 million, or about 40% of the total population. This number is second only to China's, which ranks second in the world. As technology changes the largest business organizations due to globalization, focus on meeting the needs of customers. We also decided to examine information on consumer behaviour and the impact of online purchases, particularly the characteristics that affect the consumer's online business, and the factors that influence the online shopping process. The population of the research consisted of people from different states throughout the country. We used convenience sampling for studies with a sample size of 60. Our findings show that while decision-making is not important in a large population of respondents, adults also conclude that do not like online shopping at all and would like to learn more about online education, and undergraduate and graduate programs. The study also found that factors such as easy access, on-time delivery, payment security, and safety, many products have complaint handling systems, and easily eight of the products are returned and changed the opinions of customers in the online store. The study also identified factors that affect online shopping such as fear of giving credit card numbers, fear of receiving wrong/bad products, not being known for easy returns and exchanges, incorrect evaluations of products, and special products that are not as expected. It is hoped that this research will help online retailers in India plan successful strategies to increase e-commerce that people can relate to with used goods.

Key Words: Technology, business, consumer, communication, credit security, and ease of use.

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Introduction

Online consumer behaviour refers to the decision and acts people undertake to buy products or services from a digital platform, and what influences them. Every business should have a good idea of what factors influences their target audience to buy. This will help you to market your product/service in the best way possible, scale your online presence, and get a good market share. Although buyer behaviour is different for each business, there are some common behaviour traits of Indian online consumers. Based on a recent report, we have made a list of key insights on some major factors that influence Indian online shoppers. Online shopping is a form of electronic commerce that allows consumers to directly buy goods or services from a seller over the internet using a web browser. Consumers find a product of interest by visiting the website of the retailer directly or by searching among alternative vendors using a shopping search engine, which displays the same product's availability and pricing at different e-retailers.

As of 2020, customers can shop online using a range of different computers and devices, including desktop computers, laptops, tablet computers, smartphones, and smart speakers. An online shop evokes the physical analogy of buying products or services at a regular retailer or shopping centre, called business-to-customer (B2B) online shopping. When an online store is set up to enable businesses to buy from another business, the process is called business-to-business (B2B) online shopping. A typical online store enables the customer to browse the firm's range of products and services and view photos or images of the products, along with the product specifications, features, and prices. Online stores usually enable shoppers to use the "search" feature to find out specific models, brands, or items. Online customers must have access to the internet and a valid method of payment to complete a transaction, such as a credit card, debit card, or services like PayPal, Amazon Pay, Paytm, etc. The largest of these online retailing we'd sites are Amazon, Flipkart, Myntra, and eBay. Initially, this platform only functioned as an advertising tool for companies, providing information about its products. It quickly moved on from this simple utility to actual online shopping transactions due to the development of interactive web pages and secure transmission.

With the evolution of online communication through internet, customers now see online advertisements of various brands. It is fast catching up with the buying behaviour of consumers

and is a major source of publicity for niche segments and also for established brands. This is the new way of digital revolution and businesses worldwide have realized their worth.

Examples − Online catalogues, Websites, or Search engines. When customers have sufficient information, they will need to compare with the choices of products or services.

With the emergence of online shopping in 1940, Tim Berners Lee created the first worldwide web server and browser in the U.K. It opened for commercial use in 1991. In 1994 online banking and online pizza delivery shop were started by pizza hut. In 1995, Amazon launched its online shopping site and in 1996, eBay appeared.

Review of Literature

Here an attempt has been made to briefly review the work already undertaken and the methodology employed. A brief review of selected studies has been presented below:-

Bhatt, A.(2014) has studied the attitude of consumers towards e-shopping based on consumer behaviour, beliefs, preferences, and opinions and also studied the pattern of Online shopping. The study has concluded that online shopping gaining more popularity among people, especially the younger generation.

S. Sahneyet al. (2008) look into the various aspects of online shopping in the modern-day environment to identify those factors that affect the development of attitudes towards online shopping and also identify consumers' requirements concerning online shopping websites. This study is logical, descriptive, and diagnostic, it reaches the logical conclusion that what was the consumer's expectations related to online shopping.

Z. M. Jusoh and G. H. Ling(2012) have examined how to purchase perception influences the consumer attitude toward online shopping and how socio-demographic factors affect the consumer attitude towards online shopping. To study the above problem nine hypothesis statements were used for testing, which concluded that among nine different hypothesis statements, four statements are rejected whereas five statements are accepted.

Raman, and Prashant (2014) examined what factors affect female buying behaviour and what factors influence female shoppers attitude toward online shopping with the help of a well-structured questionnaire and a survey among female online customers. This study concluded that for female consumers convenience is the biggest factor that influences their buying behaviour while the risk of doing transactions along with the preferences towards traditional shopping and reliability issues acted as the biggest impediment to the growth of online shopping in India.

Al-Debai et al. (2015) examined the consumer attitude towards online shopping in Jordan, with the help of a well-structured and self-administrated online survey targeting the online shoppers of reputable online retailers in Jordan. Their study indicated that the attitude of the online consumer is determined by trust and their perceived benefit factor.

K. M. Makhitha (2014) has examined the factors influencing Generation Y students' attitudes toward online shopping. A survey method was deemed appropriate for this research to explore the attitude of generations Y students of one University towards online shopping. This theory concluded that most Y generations use consistent internet but do not shop online. Here the study is limited to one University there is further scope for studying the factors influencing Generation Y students' attitudes towards online shopping.

R. Shanthi and K. Desti (2015) have researched to Know the type of products purchased by consumers through online shopping and to identify the factors influencing buying products online. A direct survey method was used for collecting data for the study, this study concluded that consumers' perception of online shopping varies from individual to individual and the perception is limited to a certain extent with the availability of the proper connectivity and the exposure to online shopping. The perception of the consumer also has similarities and differences based on their characteristics. The study reveals that most youngsters are attached to online shopping and hence elder people don't use online shopping much as compared to younger ones. The study highlights the fact that youngsters between the age of 20-25 are mostly poised to use online shopping. It is also found that the majority of the people who shop online buy books as it is cheaper compared to the market price with various discounts and offers. The study also reveals that the price of the products has the most influencing factor in online purchases.

Objective of Research

- To examine the difference between traditional marketing and e-marketing.

- To find consumers' attitudes toward online shopping and the factors affecting it.

- To investigate initiatives that can boost online shopping.

- Online Customer behaviour Process
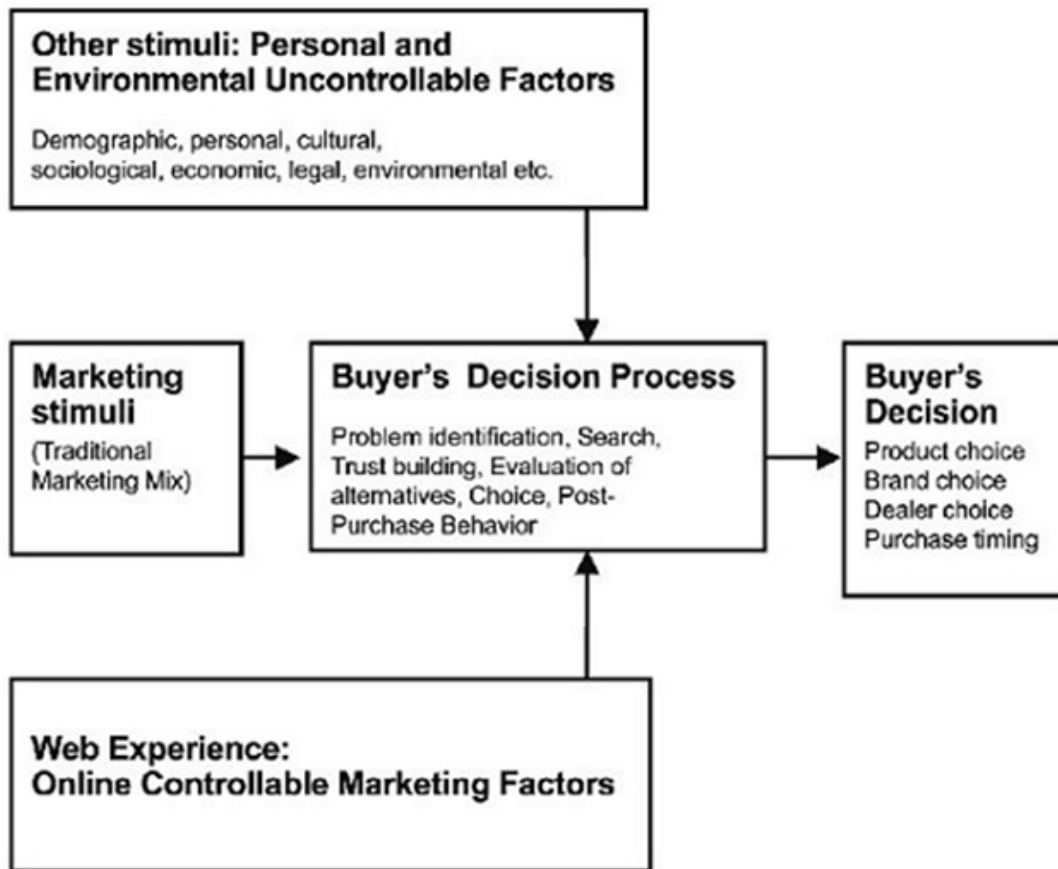
According to the above figure, in the search stage, they might look for the product reviews or customer comments. They will find out which brand or company offers them the best fit to their expectation.

During this stage, a well-organized web site structure and attractive design are important things to persuade consumers to be interested in buying product or service.

Stage 1

The most useful characteristic of internet is that it supports the pre-purchase stage as it helps customers compare different options.

Stage 2

During the purchasing stage, product assortment, sale services and information quality seem to be the most important point to help consumers decide what product they should select, or what seller they should buy from.

Stage 3

Post-purchase behaviour will become more important after their online purchase. Consumers sometimes have a difficulty or concern about the product, or they might want to change or return the product that they have bought. Thus, return and exchange services become more important at this stage.

Traditional Marketing vs Online Marketing

Internet Marketing is More measurable

Branding is important and traditional marketing does have benefits when it comes to branding. However, marketers today are smarter and more sophisticated. They see the value of measuring results and brand awareness as more difficult to measure than real visitors to websites and real conversions. Marketers want to make sure every penny is spent wisely. Internet marketing allows seeing exactly what you are paying for. Traditional marketing takes a little more trust that the impact of your efforts is helping your bottom line. With Internet marketing, you can see real facts and every detail that leads to reaching your goals.

Internet Marketing Makes Strategic Decisions Based on Facts

Internet marketing can make decisions based on detailed analytics. It is the smartest and most talented traditional agency with great ideas and plenty of experience, but they will have a difficult time showing real data that leads to achieving your goals. The best way to really know how

effective you're marketing approach is to see exactly what the audience is responding positively to. Internet marketing allows you to study every detail about your audience in real-time. You can study data from every phase in your conversion funnel that includes how people found your website; what they do once they are on your site; and what led to your conversations. You can adjust your campaign at any point to increase the effectiveness of your campaign.

Internet Marketing Is Better at Reaching Your Target Audience

Traditional marketing is known for its reach to a mass audience. There are ways that traditional marketing can target certain demographics depending on a television channel or show, radio station genre, or industry magazine. However, traditional marketing will never be able to target as precisely as Internet marketing. With Internet marketing, you can target even the smallest audience based on a variety of things.

Internet Marketing is a Constant Source

When we hear or see a television or radio ad it is there for one minute and then it is gone. If you catch an ad in passing and you missed some information you cannot go back and review it. Print is a little better for this, but newspapers and magazines do get thrown out after a week or month. Internet marketing provides you with a permanent address online that people can visit anytime they want. Even if someone does not know about your company, they can do searches based on what you offer and find you in search engines.

Internet Marketing Provides Better Word-of-Mouth

Word-of-mouth is still the most effective marketing for producing conversions. Social Media is an aspect of Internet marketing that allows people to build a community and let others spread positive feedback about the product or service. People will normally trust word-of-mouth much more than traditional ads that try to convince them about the benefits of a product or service.

Internet Marketing Can Increase Conversions More

No matter what your goal is Internet marketing can increase your conversions month after month. The reason Internet marketing is more effective at delivering conversions is that you can study every detail of what is working and what might not be working. It takes the guessing game out of it. You can continue to place more emphasis on the tactics that are working and eliminate anything that is not effective. Internet marketing also provides an environment where you can safely test new ideas so that you are always pushing to improve your campaign's performance. Traditional marketing develops a campaign and then hopes that it will work. This makes it difficult for traditional agencies to test new ideas or even investigate all of the details to determine the effectiveness of a campaign.

Consumer Behaviour in Online Market: Indian Context

Time Convenience- People feel that time convenience is an important ingredient that motivates them to buy online. It can be indicated that most people consider time convenience as a major reason for buying online. The next reason was place convenience as people could shop online from the convenience of their home or office.

Ease of Price Comparison- Most people feel that online shopping offers place convenience. On ease of price comparison as people can compare the price across retail formats and certainly across all online retailers.

Variety – The selection of a variety of materials is also a remarkable feature of online shopping. One can get several brands and products from different sellers in one place. The latest international trends without spending money on airfare are easily available in the online store.

Problems Faced by Customers While Shopping Online

1. **Product Quality-**This is the most common problem faced by customers who shop online regularly. The quality of the product is often not up to the mark with what is presented in the pictures. The checks on registration are poor and selling poor-quality in the name of brands is becoming increasingly common.

Possible Solution: The possible solution for this, make your products undergo a usability test where they are evaluated for their usefulness and effectiveness.

2. **Delivery Time is Not Clear-** So many times, the delivery time is not clearly stated in the order process. Often, consumers do not know when the product will be delivered. Consumers buy a product and the e-Commerce businesses do not even state the time of delivery. Many a times, these orders take more time than expected to be delivered. Customers often complain that the delivery boys do not even call them before arriving to deliver the product. The best thing is to check with the website about the estimated time of arrival of a certain product before you place the order.

Possible Solution: A message should be sent to the customer when the order is shipped and then when it is expected to be delivered so that the customer is prepared to receive it.

3. **Payment Preferences are Limited-** This is another common problem. A lot of times, consumers do not know how to make the payment if the debit cards they use are not available as an option. More so, customers are often stuck with the payment options when Cash on Delivery is not available. With online frauds picking up steam, most customers prefer paying cash on delivery as they are sharing their card details. This is a common complaint by many customers these days.

Possible Solution: An e-security seal like TRUSTe on the website can help earn the trust of the consumer opting for e-payments on the website. Further, the use of e-payments offers convenience to the buyers and hence leads to an increase in sales.

4. **Payment Confirmation Missing-** Another challenge is to find a payment gateway that is smooth. Sometimes when the customers are directed to the payment page, their money is deducted and suddenly, the page shuts off without any notice to the consumer. Then chasing the company for a refund is a different challenge altogether. Also, sometimes the website asks too many secret questions or too much info before the customer can make the payment. This too can increase the perceived inconvenience during the purchase and leads to an abandoned cart.

Possible Solution: A quick fix is to email payment confirmation to the customer. If a customer gets an email confirming the order, they are not worried about the outcome. They

know they are paying for an order that has been placed successfully. Also, keep the payment process simple and easy to execute without including too many stages.

5. **The trouble with Hidden costs-**This is another common issue customers face even with leading e-commerce development companies. Online marketplaces do not tell customers the hidden costs of so many things. For instance, the customer is lured into buying something that says is cost at a certain price. Within minutes, they are paying a lot more to get the product delivered, including tax charges, additional shipping, etc. This eventually leads the customer to pay a lot more than he or she had expected.

Possible Solution: A simple solution is to keep the charges so apparent that the customers do not feel cheated and buy the products of their interest for sure.

6. **Unclear Website Policies-** Many shopping websites do not even have clear and concise website policies for returns and refunds. Consumers get confused due to vague stipulations about a refund and return. When the policies section is not defined properly, sellers reject a consumer's claim to return or get a refund. This is among the biggest challenges that many customers face online. A lot of these websites have no clear outline of the warranty and guarantee of products.

Possible Solution: The website policies and other information should be available in different languages for people to understand them better and clearly.

7. **Problem of Plenty-** The online world provides too many options and it can be overwhelming for the customer to make a choice. The absence of support that most customers are used to in the in-store experience is missing and this can influence the purchase decision.

Possible Solution: Give proper product specifications in the same format for all products so it is easy to compare them. Instead of overloading the customer with information, give minimal but useful information. A shopping comparison tool can help buyers simplify their purchase decisions. Also, a live chat option to offer queries always is comforting for buyers to make that final click.

Factors Affecting Online Consumer Behaviour

According to studies here are the common factors that often affect online consumer behaviour:

· Financial concerns-When it comes to spending, the older generation and younger consumers have two different perspectives on the possible risks of online shopping. Oftentimes, the elderly are highly concerned about sharing their financial account information online. In contradiction, younger consumers are less bothered by this risk and remain avid online shoppers despite the growing number of scammers online.

• **The expectation vs reality dilemma-** If you have been online shopping for quite a while, then you will understand how frustrating it gets to receive a product that does not meet your expectation. Naturally, sellers will post the most attractive images of the things that they are selling. Unfortunately, this is just another form of a scam just to attract more buyers. Because of this, your behaviour as a consumer will be affected and you will be more sceptical about buying online next time.

• **Convenience-** This is probably the topmost reason why the number of online consumers is rising. With the internet and phone, you can basically buy anything you want in the comfort of your own home. You will not be worried about the trouble of getting stuck in traffic, finding a parking spot, and going in circles just to find specific items.

• **Fear of Non-delivery-** Let us admit it, one of the horrors of online shopping is not receiving the items that you purchased after spending money on them. This happens not only on international deliveries but on local shipping as well. The worst part is trying to trace the location of your package and not coming up with a resolution. This affects the consumer's behaviour in a way that they will be more cautious the next time they purchase a product online.

• **Broken or damaged goods-** Your order might arrive on the promised date but the other thing that you will have to worry about is the actual state of the product once it reaches your door. You see, responsible sellers usually check the quality of their products prior to shipping, but in rare circumstances, the item gets damaged during the shipment period. This will substantially affect your behaviour as a consumer.

• **Social media-** Online shops have started dominating social media for a few years now.

Sometimes, you don't even realize that you are already checking out a new product release that you see on your Facebook timeline. Next thing you know, you're already checking out an item you don't even need. If you're looking for an agency that can help you run ads for your medical business, you can contact Medi-boost Medical Marketing Australia today.

- **Shop policies-** Each online shop website has its own rules and regulation for the safety of the consumers and suppliers. Sometimes these policies don't meet your personal preferences, hence, your behaviour towards a specific shop will change.

- **Seller and buyer differences-** With technology and advancements in shipping and delivery procedures globally, online shopping has become more prevalent and uncomplicated. But one thing that concerns consumers is the fact that some item descriptions online are in a different language. This makes online shopping a bit challenging most especially if you are looking for a very specific item that can only be bought in one shop.

We all have different behaviour when it comes to making a decision, spending money, and trusting shops. But generally speaking, we all want a convenient and hassle-free shopping experience regardless of the risks that come with it.

Futuristic Innovations That Can Boost the 'Online Shopping'

- Currently in India no web portal provides an option to deliver a product within 24 Hours of ordering it, even by levying a little extra charge for Fast Delivery Service. (Minimum Time taken by any company is 48 hours).

- Furthermore, the sites can put a 'voice search' option so that customers who cannot spell correctly in English can search the products by voice.

- Even 'Image Search' is one of the futuristic innovations in cases when customers do have a digital image but do not know the name of the product exactly.

- Soon with technological advancements these portals can put 360° 3D body scans which will exactly show the fitting of the apparel and the customer need not worry about the fitting of the apparel.

From this figure, we can understand that In the financial year 2021, Indians spent over 41 billion U.S. dollars on e-tail shopping. This was expected to rise over 129 billion dollars by the financial year 2026. The total online consumption was expected to grow from 72 billion dollars in the financial year 2021 to over 237 billion dollars in the financial year 2026.
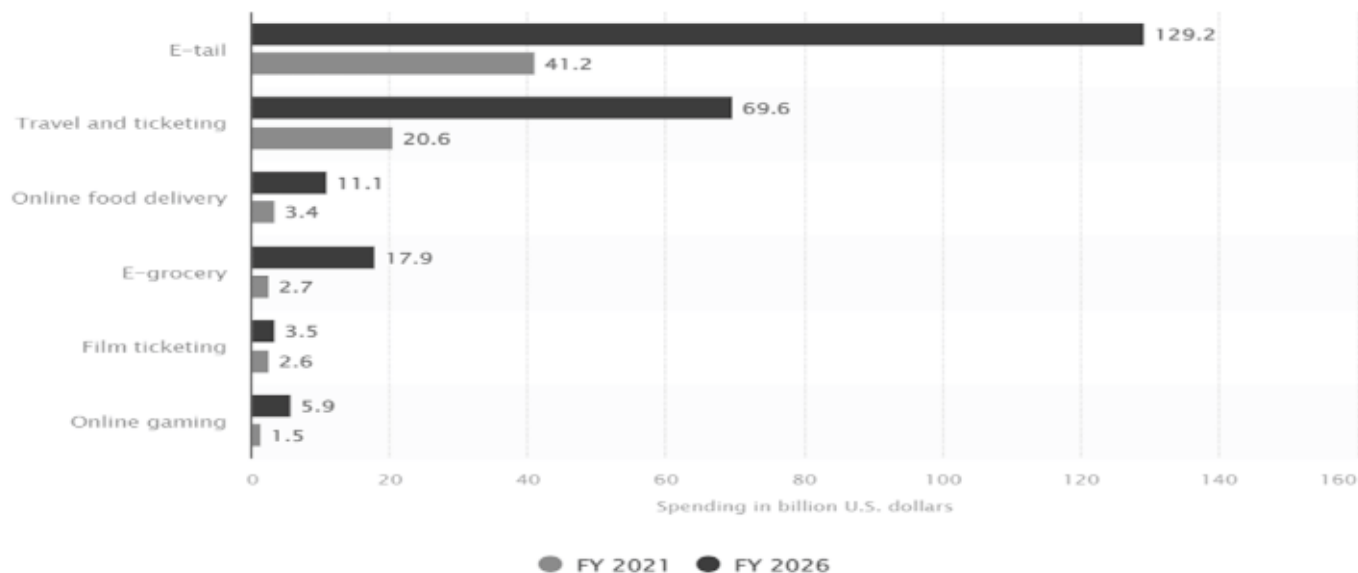
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Conclusion

The online shopping is becoming more popular day by day with the increase in the usage of internet. Understanding customers' needs and desires for online buying, the selling has become challenging task for marketers. Specially understanding the consumers attitudes towards online shopping, making improvement in the factors that influence consumers to shop online and working on those factors will help marketers to gain the competitive advantage over the others. Online shopping is the best way to purchase any item but be careful because there may be some fake products on different sites. New innovations in online shopping system can boost the online shopping business in India.

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Investment in Fossil Fuels and Green Energy: An Comprehensive Analysis

Dr. Anita Sharma

Abstract

Fossil fuels and green energy are two of the most important sources of energy in today's world. Fossil fuels, such as coal, oil, and natural gas, are finite resources that have formed over millions of years from the remains of ancient plants and animals. Green energy, on the other hand, refers to renewable energy sources such as solar, wind, hydro, and geothermal power have a much lower impact on the environment. These sources of energy are renewable. Investment in both fossil fuels and green energy has been significant in recent years, although the trend is shifting towards increased investment in green energy. Fossil fuel investment has traditionally been high, with oil and gas companies receiving significant funding for exploration and production. However, in recent years, there has been a decrease in investment in fossil fuels due to concerns about their environmental impact and the increasing competition from renewable energy sources. investment in green energy is growing as the world seeks to transition to a more sustainable and environmentally friendly energy mix, while investment in fossil fuels is declining due to increasing competition and environmental concerns.

Keywords: Fossil fuel, green energy

Introduction

The investment in fossil fuels and green energy is a topic of debate and has gained significance due to increasing concerns about the impacts of climate change. Fossil fuels such as coal, oil, and natural gas have been the primary sources of energy for many years and continue to be heavily invested in by many countries. However, the extraction and use of these fuels results in significant emissions of greenhouse gases and contributes to global warming.

On the other hand, green energy sources such as wind, solar, hydro, and geothermal are considered to be renewable and have minimal to no emissions. There has been a growing trend of investment in green energy in recent years, driven by both environmental concerns and the

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declining cost of renewable technology. Many countries have set ambitious targets for the generation of renewable energy and are investing heavily to meet those targets.

It's worth noting that the shift from fossil fuels to green energy is not happening overnight, and there are still significant obstacles to overcome in terms of financing, infrastructure, and public acceptance. However, it is generally believed that investing in green energy will be beneficial in the long term, both for the environment and for the global economy.

Ultimately, the choice of investment depends on various factors, including personal values, financial goals, and market conditions. It's important for investors to carefully consider the risks and benefits of both fossil fuels and green energy before making a decision.

Pathology

Pathology refers to the study of diseases or abnormal conditions and their causes. When it comes to green energy and fossil fuels, the pathologies can be divided into several categories:

Environmental Pathologies: Green Energy: Renewable energy sources such as wind and solar power generate much less pollution and greenhouse gas emissions than fossil fuels. They also do not contribute to air and water pollution and do not have negative impacts on wildlife habitats.

Fossil Fuels: The extraction and use of fossil fuels, on the other hand, has significant environmental impacts. The burning of coal, oil, and natural gas produces large amounts of greenhouse gases, contributing to climate change and global warming. Additionally, the extraction of these fuels often leads to oil spills, land degradation, and water pollution.

Green Energy: The use of green energy is generally considered to be healthier for people. For example, wind turbines do not emit toxic chemicals or particulates, which can have negative impacts on human health.

Fossil Fuels: The extraction and use of fossil fuels can have negative impacts on human health. For example, the burning of coal produces particulate matter and other air pollutants that can lead to respiratory problems, heart disease, and other health issues. The extraction of oil and gas

can also result in contaminated water and soil, which can have negative impacts on human health.

Green Energy: The development of green energy technology is still relatively new and can be expensive. The upfront costs of wind and solar power can be higher than those of fossil fuels, although the long-term costs are generally lower due to the absence of fuel costs and lower maintenance requirements.

Fossil Fuels: The extraction and use of fossil fuels can be cheaper in the short term, but it is becoming increasingly clear that the long-term economic costs are much higher. For example, the costs associated with climate change, environmental degradation, and public health impacts are likely to be substantial.

It is important to consider the full range of pathologies associated with both green energy and fossil fuels when making energy policy decisions.

Research Methodology :

The researcher has used existing data to draw conclusions and make observations, rather than collecting new data through primary research methods such as surveys, experiments, or observational studies. secondary data can still provide valuable insights into the distribution of energy sources and can serve as a useful starting point for further research and analysis. The data relevant to the topic is collected from different databases, websites, journal articles, magazines, newspaper articles, and other available sources.

Objectives of the study:

1.   Assessing the environmental impact of investments in fossil fuels and green energy.

2.   To provide a comprehensive and objective analysis of the investment opportunities in both fossil fuels and green energy.

3.   To support decision-makers in making informed investment decisions.

4.   Helps to determine the viability of investing in these sectors.

Review of literature:

Adnan Midilli, Ibrahim Dincer, Murat At in research paper titled (2006)" Green energy strategies for sustainable developments" highlights the sustainable energy strategies can make an important contribution to the economies of the countries where green energy (e.g., wind, solar, tidal, biomass) is abundantly producer.

Rudiger Pethig, Christian Wittlich in research paper(2009)"Interaction of carbon reduction and green energy promotion in a small fossil-fuel importing economy" study the incidence of carbon-reduction and green-energy promotion policies in an open fossil-fuel importing general equilibrium economy.

Luke Gibson, Elspeth N Wilman, William F Laurance in research paper titled(2017)" How green is 'green'energy?" reveals that Renewable energy is an important piece of the puzzle in meeting growing energy demands and mitigating climate change, but the potentially adverse effects of such technologies are often overlooked.

Abdeen Mustafa Oner in articles"(2008)Green energies and the environmental" discusses a comprehensive review of energy sources, environment and sustainable development. This includes all the renewable energy technologies, energy efficiency systems, energy conservation scenarios, energy savings and other mitigation measures necessary to reduce climate change.

Seyed Ehsan Hosseini, Mazlan Abdul Wahid in his article titled (2016) " Hydrogen production from renewable and sustainable energy resources: Promising green energy carrier for clean development" This article gives an overview of the state-of-the-art hydrogen production technologies using renewable and sustainable energy resources. Hydrogen from supercritical water gasification (SCWG) of biomass is the most cost effective thermochemical process.

Renewable energy for sustainable development in India

Renewable energy plays a crucial role in promoting sustainable development in India. The country has set ambitious targets for renewable energy, with the goal of achieving 175 GW of

renewable energy capacity by 2022. To achieve this goal, the government of India has implemented several initiatives, such as:

The National Solar Mission: This mission aims to establish India as a global leader in solar energy, by increasing the country's solar energy capacity to 100 GW by 2022.

The National Wind Energy Mission: This mission aims to increase India's wind energy capacity to 60 GW by 2022.

The National Bioenergy Mission: This mission aims to increase the use of bioenergy in India, including biomass, biofuels, and biogas, with the goal of achieving an installed capacity of 10 GW by 2022.

The National Hydro Energy Mission: This mission aims to increase India's hydro energy capacity to 50 GW by 2022.

The National Electric Mobility Mission Plan: This plan aims to promote the use of electric vehicles in India, with the goal of achieving a total of 5-6 million electric vehicles on the roads by 2020.

Net metering policy: This policy allows homeowners and businesses to generate their own electricity using renewable energy sources and sell excess power back to the grid.

Financial incentives: The government of India provides financial incentives to encourage the development of renewable energy, including subsidies, tax credits, and loan guarantees.

Capacity building: The government of India is also investing in capacity building in the renewable energy sector, through training programs, research and development initiatives, and the development of a skilled workforce.

These initiatives are helping to promote the growth of renewable energy in India, which is essential for achieving sustainable development. By increasing the use of renewable energy, India can reduce its dependence on fossil fuels, reduce its carbon footprint, and promote a cleaner and more sustainable energy future.

Table 1

Different sectors	Renewal	Conventional
State	3%	37%
Private	95%	33%
Central	2%	30%

The table 1 and 2 shows the percentage of renewal energy usage in different sectors compared to conventional energy usage. The data suggests that in the state sector, 3% of energy is from renewal sources, while 37% is from conventional sources. In the private sector, 95% of energy comes from renewal sources and 33% from conventional sources. And in the central sector, 2% of energy comes from renewal sources, while 30% comes from conventional sources.

Table 2
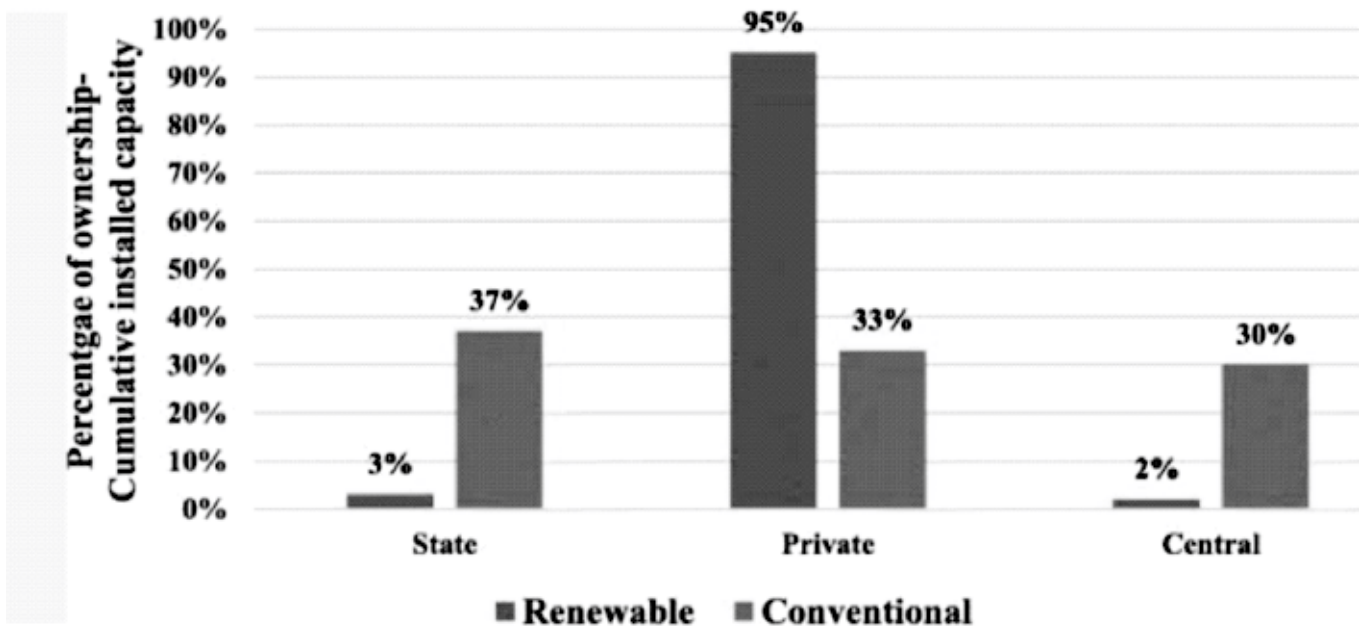
Fossil fuel dominate the world's energy complex

Despite the rapid growth of renewable energy in recent years, fossil fuels still dominate the world energy mix. In 2021, fossil fuels, including coal, oil, and natural gas, accounted for about 85% of the world's total energy consumption.

There are several reasons for this dominance of fossil fuels. One reason is that fossil fuels are abundant and widely distributed around the world, which makes them readily available for use. They are also relatively cheap and easy to extract and transport, which makes them more accessible to countries with limited resources and infrastructure.
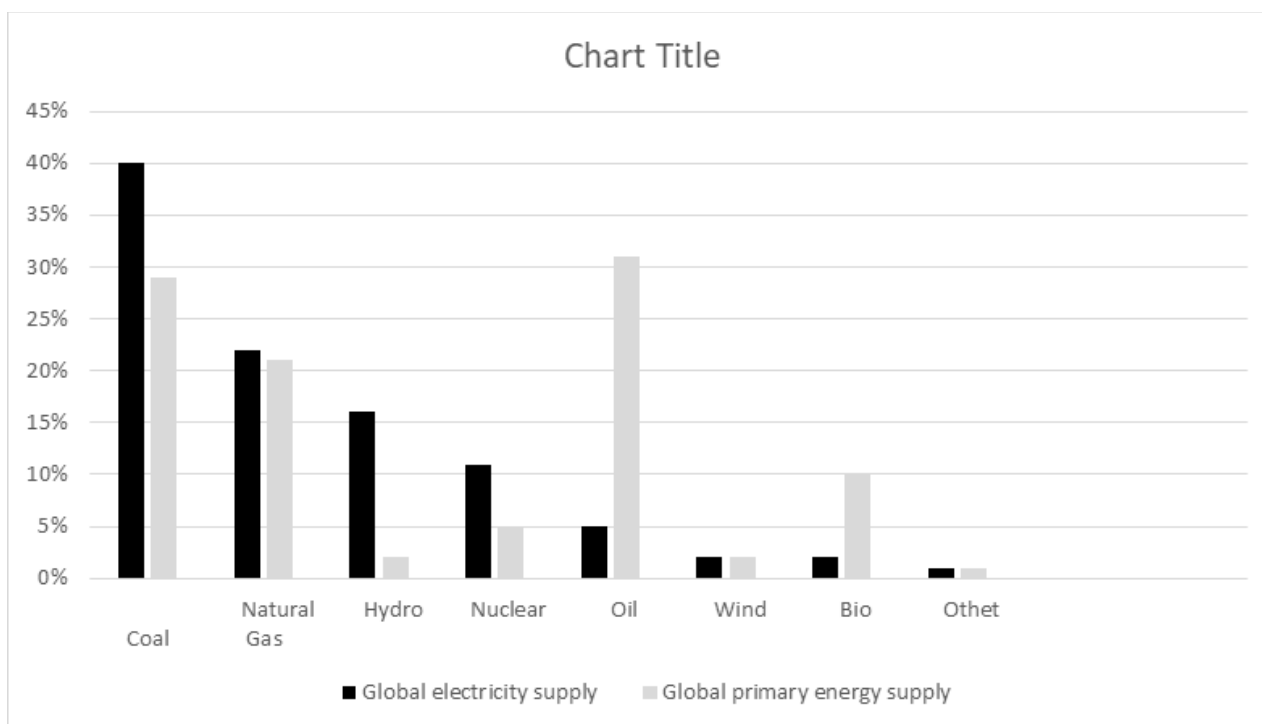
Another reason is that many countries, especially those in the developing world, are heavily reliant on fossil fuels to meet their energy needs, as they lack the infrastructure and resources to develop and use renewable energy sources.

However, there are also significant environmental and economic challenges associated with the use of fossil fuels, including air pollution, greenhouse gas emissions, and climate change. These challenges have led many countries to invest in renewable energy and reduce their dependence on fossil fuels.

Table 3

Energy source	Global electricity supply	Global primary energy supply
Coal	40%	29%
Natural Gas	22%	21%
Hydro	16%	2%
Nuclear	11%	5%
Oil	5%	31%
Wind	2%	2%
Bio	2%	10%
Other	1%	1%

Table 4

The data in table 3 and 4 indicate the percentage of different energy sources in the global electricity supply and the global primary energy supply as of 2021. In the global electricity supply, coal is the most widely used energy source, accounting for 40% of the total. Natural gas is the second largest source, accounting for 22%, followed by hydro at 16%, nuclear at 11%, oil at 5%, wind at 2%, bio at 2%, and other sources at 1%.

In the global primary energy supply, oil is the largest source, accounting for 31%, followed by coal at 29%, natural gas at 21%, bio at 10%, hydro at 2%, nuclear at 5%, wind at 2%, and other sources at 1%.It's important to note that these figures may have changed since 2021 and that the mix of energy sources varies by region and country. Additionally, the use of renewable energy sources such as wind and solar power is increasing in many parts of the world, so the relative importance of these sources is likely to change in the coming years.

An overview of progress of key aspects related to environment and energy

In recent years, there has been significant progress in key aspects related to environment and energy, including:

1. Renewable Energy: There has been a rapid increase in the deployment of renewable energy sources such as solar, wind, and hydropower. Many countries have set ambitious targets for the share of renewable energy in their energy mix and some have already achieved these targets. The cost of renewable energy has also fallen significantly, making it more accessible and affordable.

2. Energy Efficiency: There has been a growing focus on improving energy efficiency in buildings, transportation, and industry, which has led to significant reductions in energy consumption and greenhouse gas emissions. Governments around the world are implementing policies and regulations to drive energy efficiency, and private companies are investing in energy-efficient technologies and products.

3. Climate Action: Climate action has become a priority for many countries, with many pledging to reduce their greenhouse gas emissions and transition to a low-carbon economy. The Paris Agreement, signed by countries in 2015, aims to limit global warming to well below 2°C above pre-industrial levels. The agreement provides a framework for international cooperation to address climate change.

4. Environmental Protection: Governments and organizations are taking steps to protect the environment and biodiversity. Efforts are being made to conserve and protect wildlife and ecosystems, reduce waste, and prevent pollution. Many countries have implemented laws and regulations to protect the environment and are taking action to address the impact of human activities on the planet

Overall, there have been significant advances in the key aspects of environment and energy, but there is still much work to be done. Climate change remains one of the greatest challenges facing humanity, and it will require sustained effort from all sectors of society to address this global issue. This figure shows the progress of key aspects related to environment and energy.

The study provides a review of long-term sustainability challenges in India and concludes that implementation of green growth strategies yields multiple development benefits but requires concerted policy action and interventions.

Conclusion

In conclusion, investment in both fossil fuels and green energy has its own advantages and disadvantages. While fossil fuels have a proven track record of providing reliable and abundant energy, they also have significant environmental and social impacts. On the other hand, green energy offers a cleaner and more sustainable energy mix, but the technology is still developing and the market is relatively new, meaning that investment in green energy may be riskier but also has the potential for higher returns as the industry grows.

Ultimately, the decision to invest in fossil fuels or green energy will depend on an individual's investment goals, risk tolerance, and personal values. It's important to carefully consider all factors and to do thorough research before making any investment decisions. Working with a financial professional can also be helpful in making an informed investment decision.

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7. Use double quotes throughout. The use of single quotes to be restricted for use within double quotes e.g. "In the words of Churchill. 'Any one suggests you when you are right; friends arethere to support you when you are wrong". Quotations in 50 words should be separated from the text with the line space above and below and indented on the left. Quotes should be cited accurately from the original source, should not be edited and should give the page numbers of the original publications.

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