### Aiskwarya College of Education Sansthan



ISSN: 0975-3613

Vol. 7 Aug. 2015

(A Journal of Aishwarya Institute of Management and Information Technology)

AISHWARYA

**Research Communication** 

FOCUS MANAGEMENT, COMPUTER SCIENCE AND INFORMATION TECHNOLOGY



**Developing an Adoption model of Human Resource Accounting for Indian Companies: A Behavioural Study** Nader Naghshbandi, Anita Shukla and Marion Karan

**Consumer Attitude towards online Retail Shopping** Lugemwa John and Emelyne Uwacu

A Study of IFRS (Ind AS) 'Borrowing Costs on Corporate Financial and Government Revenues and their impact Robert Mosomi Ombati and Anita Shukla

**Emerging Trends in Indian Retail Industry** Manisha Nahar

**Importance of Information Technology for Effective Supply Chain Management** Dick Omulo and Robert Ombati

**Sustainable Development in India** Ineza Hirwa Carine and Robert Ombati

A Study on Gender Differences in Perception of Work Life Balance in Banking Sector Employees with Special Reference to Udaipur City Shweta Audichya

**Comparative analysis of Recent Biometric techniques** Priyanka Seth

**The Impact of Cloud Computing in Educational System** Snehlata Kothari and Kishan Mali

www.aishwaryacollege.ac.in

# **AISHWARYA** RESEARCH COMMUNICATION

**Chief Editor** 

#### Dr. Seema Singh

## Editor Dr. Archana Golwalkar

**Editorial Board** 

Dr. Q. A. Bohra Dr. Manju Mandot Dr. Nirupama Sharma Dr. Roshita Jain Prof. S. S. Bhanawat Mrs. Raksha Sharma

#### **Editorial Consultants**

Prof. B.L. Choudhary Prof. Vijayalaxmi Chouhan Prof. B.P. Bhatnagar Prof. B.P. Saraswat Prof. N.D. Mathur Prof. Shyam S. Lodha Prof. A.N. Mathur Prof. Varun Arya Dr. Azimuddin Khan Prof. Meera Mathur Dr. Hina Khan Dr. Sunita Bhati Dr. N K Pareek Dr. Tarun Sharma

#### **Editorial Advisors**

Prof. I.V. Trivedi Prof. Venugopalan Prof. Karunesh Saxena Prof. D.S. Chundawat Prof. K.C. Sodani Prof. Kanika Sharma Prof. N.K. Pandya Prof. G. Soral Prof. M. K. Jain

© All rights reserved; no part of this publication may be reproduced, stored in retrieval system, transmitted in any form, or by any means, electronic, photocopying, recording or otherwise, without prior permission of Aishwarya College of Education Sansthan, Udaipur

# CONTENTS

\_

| S.No. |   | Page No. |
|-------|---|----------|
|       | Introduction to Aishwarya College   |          |
|       | Editorial   |          |
| 1.    | Developing an Adoption model of Human Resource Accounting for Indian Companies<br>A Behavioural Study<br>Nader Naghshbandi, Anita Shukla and Marion Karan | s: 1     |
| 2.    | <b>Consumer Attitude towards online Retail Shopping</b><br>Lugemwa John and Emelyne Uwacu   | 14       |
| 3.    | A Study of IFRS (Ind AS) 'Borrowing Costs on Corporate Financial and<br>Government Revenues and their impact<br>Robert Mosomi Ombati and Anita Shukla     | 29       |
| 4.    | <b>Emerging Trends in Indian Retail Industry</b><br>Manisha Nahar   | 44       |
| 5.    | <b>Importance of Information Technology for Effective Supply Chain Management</b><br>Dick Omulo and Robert Ombati   | 53       |
| 6.    | Sustainable Development in India<br>Ineza Hirwa Carine and Robert Ombati  | 61       |
| 7.    | A Study on Gender Differences in Perception of Work Life Balance in Banking Sector<br>Employees with Special Reference to Udaipur City<br>Shweta Audichya | · 67     |
| 8.    | <b>Comparative analysis of Recent Biometric techniques</b><br>Priyanka Seth   | 76       |
| 9.    | The Impact of Cloud Computing in Educational System<br>Snehlata Kothari and Kishan Mali   | 85       |

|           | AISHWARYA RESEARCH COMMUNICATO<br>(A Jounal of Aishwarya Institute of Management and Information Technology  |  |                         |  |  |
|-----------|--|--|-------------------------|--|--|
| X         | Udaipur (Rajasthan) INDIA  |  |                         |  |  |
|           |  | <b>MEMBERSHIP FORM</b>   |                         |  |  |
|           | Dear Editor,   |  |                         |  |  |
|           | I/We wish to become Five Year Member/Annual Member of (Please tick $\checkmark$ ) and agree to abid to your rules and regulations.   |  |                         |  |  |
| į         | Name in Full :   |  |                         |  |  |
|           | Name in Full : (In Capital Letters)  |  |                         |  |  |
| ł         | 🗆 Male 🛛   |  |                         |  |  |
|           |  | Email ID :   |                         |  |  |
|           | Correspondence Address :   |  |                         |  |  |
| ×         |  | s :  |                         |  |  |
|           |  | (O)(M)   | (R)                     |  |  |
|           | Academic Qualification :(M)  |  |                         |  |  |
| ł         |  |  |                         |  |  |
| į         |  |  |                         |  |  |
| į         |  |  |                         |  |  |
|           |  | Five year membership   |                         |  |  |
| į         | Individual   | ₹ 4,000  | ₹ 1,500                 |  |  |
| X         | Institutional  | ₹ 5,000  | ₹ 2,000                 |  |  |
|           | ₹remitted by Bank Draft/Cheque No  |  |                         |  |  |
|           | Date Bank Name   |  |                         |  |  |
|           |  | Drafts/Cheque should be in the name of Aishwarya College, Udaipur] |                         |  |  |
|           | Place: Da  |  | * -                     |  |  |
|           |  |  | heApplicant             |  |  |
|           | For Office Use   |  |                         |  |  |
|           | Received₹by I  | DD/Cheque/Cash, No   | date                    |  |  |
| <br> <br> | Receipt no   |  |                         |  |  |
|           |  |  | (Signature of Receiver) |  |  |
| Х         |  | For Details Contact :  |                         |  |  |
| -         | Chief Editor   |  |                         |  |  |
|           | AISHWARYA COLLEGE OF EDUCATION SANSTHAN<br>Aishwarya College of Education Sansthan, Adarsh Nagar, University Road, Udaipur-3130<br>E-mail : info@aishwaryacollege.org; Ph. No. (0294) 2471965, 2471966 |  |                         |  |  |

#### LICENSE AGREEMENT

For the submission of an article (mention paper type here):

I hereby declare, on behalf of myself and my co-authors (if any), that:

- [1] The article submitted is an original work and has neither been published in any other peerreviewed journal nor is under consideration for publication by any other journal. More so, the article does not contravene any existing copyright or any other third party rights.
- [2] I am/we are the sole author(s) of the article and maintain the authority to enter into this agreement and the granting of rights to ACES does not infringe any clause of this agreement.
- [3] The article contains no such material that may be unlawful, defamatory, or which would, if published, in any way whatsoever, violate the terms and conditions as laid down in the agreement.
- [4] I/we have taken due care that the scientific knowledge and all other statements contained in the article conform to true facts and authentic formulae and will not, if followed precisely, be detrimental to the user.
- [5] I/we permit the adaptation, preparation of derivative works, oral presentation or distribution, along with the commercial application of the work.
- [6] No responsibility is assumed by ACES, its staff or members of the editorial board for any injury and/or damage to persons or property as a matter of products liability, negligence or otherwise, or from any use or operation of any methods, products instruction, advertisements or ideas contained in a publication by ACES.

**COPYRIGHT TRANSFER :** Copyright to the above work (including without limitation, the right to publish the work in whole, or in part, in any and all forms) is hereby transferred to ACES, to ensure widest dissemination and protection against infringement.

#### **Under the Following Conditions: Attribution**

- a. The services of the original author must be acknowledged;
- b. In case of reuse or distribution, the license conditions must be clarified to the user of this work;
- c. Any of these conditions can be ignored on the consent of the author.

**SIGN HERE FOR COPYRIGHT TRANSFER:** I hereby certify that I am authorized to sign this document either in my own right or as an agent of my employer, and have made no changes to the current valid document supplied by ACES.

Print Authorized Name(s) and Title(s):

Original Signature(s) (in ink):\_\_\_\_\_

Date : \_\_\_\_\_

# Aishwarya Research Communication GUIDELINES

The guidelines for the submission of papers are as follows :

- Length of the research paper should not exceed 7 pages.
- Articles should be typed in MS Word (Times New Roman, Krutidev 10) and printed on A4 Size paper with double spacing.
- **Title** of paper (font size 14 with bold and capital)
- **Author's name (s)** and affiliation (font size 12)
- **Abstract** up to 200 words (font size 12)
- **Key words** maximum of seven (font size 10 with bold)
- Introduction should contain only relevant researches and importance of the study.
- **Method** should include techniques, samples, tools/tests.
- **Results** should be provide relevant facts only, avoid many tables.
- **Discussion** should be drafted carefully, setting results in the light of past work. In some situations it can be combined with results.
- **References** should correspond to citations in the text and should follow APA format.

#### **Reference Examples :**

Sieganan, A.W. (1993). Cardiovascular consequences of expressing, experiencing and repressing anger. *Journal of Behavioural Medicine*, 16, 539-569.

Marx, M.H. & Hillix, W.R. (1963). Systems and Theories in Psychology. New York: Mc Graw Hill.

- Hester, R.K. & Miller, W.R. (1989). Self control training. In R.K. Hester & W.R. Miller (Eds.) Handbook of Alcoholism Treatment Approaches: Effective Alternatives, New York : Pergamon
  - The views expressed by the contributors in this journal are their own and may not necessarily reflect those of the Editorial Board. The contributors assume sole responsibility for the statement of facts and opinions expressed in papers.
  - Please take note that without subscription of the Aishwarya Research Communication either Annual or Life Membership, research paper will not be published. Author will get the copy of the journal free but, however, there is a compulsory charge of Rs.1500 for 10 reprints.
  - Please send research paper in three hard copies and one soft copy in CD. Regarding submission of papers, book reviews, brief communications, subscription and advertisements, please contact the Chief Editor of Aishwarya Research Communication. Right of publication is reserved with the Editorial Board.
  - Claims for undelivered copies may be made no later than three months following the month of publication. The publisher will supply missing copies when losses have been sustained in transit and as reserve stocks will permit. Four weeks advance notice must be given while notifying change of address.
  - Jurisdiction will be in Udaipur for any dispute.

# AISHWARYA INSTITUTE OF MANAGEMENT & IT MBA, MCA

AISHWARYA COLLEGE OF EDUCATION SANSTHAN NAAC Accredited 'B' Grade College BCA, B.Sc., BBM, B.COM., PGDCA

# AISHWARYA TEAGHERS' TRAINING COLLEGE B.Ed.

AISHWARYA PRIMARY TEAGHERS' TRAINING SGHOOL

D.EI.Ed. (BSTC)

**AISHWARYA PUBLIG SGHOOL** 



Adarsh Nagar, University Road, Udaipur [Rajasthan] Tel. : 0294-2471965-66, Fax : 0294-2471930

www.aishwaryacollege.ac.in