

“Stick to Moderate Rates of GST”

Source:- The Economic Times, 6th March, 2017

Start three months after rules are finalized

The Goods and Services Tax (GST) Council has reportedly approved the draft Central GST and the Integrated GST laws. This is welcome, and would enable the Centre to introduce the legislation in Parliament. The council expects to finalise the model state GST law by mid-March. All state legislatures have to pass the law. All rules of all laws have to be finalised and published. Only thereafter can companies start preparing their accounting systems to switch to GST. What is sacrosanct is not an arbitrary date for commencement of the tax but a minimum period of three months after publication of GST rules for the actual tax rollout.

A peak rate of GST at 40%, instead of the earlier agreed upon rate of 28%, is a bad idea. The rationale of leaving room to merge cesses into the GST rate is spurious. The cess (read: a sin-tax component not eligible for input tax credit) on the highest tariff of 28% for ultra-luxury and demerit goods need not be merged into GST. The peak rate along with the cess will keep the chain unbroken, while discouraging sin consumption. The proceeds of the cess will be used during the transition period of five years, to compensate states for any revenue loss. States must not fret. They will collect tax on services and even a share of the Central GST from the divisible pool of taxes. That's a revenue bonanza. As the Indian economy becomes more formal and organised, more products and services will come under the GST. It creates audit trails that would widen the tax base, and help bring down rates.

The average value-added-tax rate in the OECD rose from 17.7% in 2009 to 19% in 2015 as many members of the EU raised rates following the financial crisis. It has remained stable since 2015. The model law must have commodity-specific rates approved by Parliament. The council must stick to the original four-rate structure ranging from 5% to 28%. Regrettably, it excludes real estate, electricity, alcohol and petroleum products. Subsuming all indirect taxes is the way to go. The greater the coverage, the lower the rate of tax.

(Your comments & Views on the above along with your name and email address are welcome on nafenindia@nafenindia.com)

"The changing face of engineering education in Kerala - An empirical study at engineering colleges in Kerala"

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Scope of the Study:

The study will help the teaching community in Kerala to exactly identify the area in which they have to improve further. It is an eye opener for the faculties to show their skills nationally and internationally rather than restricting their career within the place of work and family. More over various previous studies points out that after entering the job epically the teaching community is not fully utilizing their potential for future development and up gradation.

Research Methodology:

The study is descriptive and analytical in nature. The various elements of research design are

a) Database Design-the primary data will be collected from faculty members of various engineering colleges in Kerala. The secondary data will be collected from various government records, web portal of department of technical education and other official records, journals, text books etc

b) Measurement Design- the data was collected by using schedule. The Nominal, ordinal, interval and ratio scales were used depending upon the data collected

c) Sampling Design-the simple random sampling is used for the study. The total sample size is 100 and the samples were collected from faculty members of various engineering colleges in Kerala starting from Thiruvananthapuram to Kasaergod.The research was undertaken in the month of July 2012 and

d) Statistical design: Appropriate mathematical and statistical tool were used for analysis.

Analysis Procedure

The data was analysed using statistical package for social science (SPSS V 12.0).Descriptive statistics such as mean and standard deviation were generated to provide an overview of the data .Frequency distribution was used to describe the general characteristics such as age, experience educational qualification of faculty members,

various parameters pertaining to the quality of teaching, and career development programmes attended by faculty members. The multiple regression analysis was used to examine the relationship between dependent variable(continuous improvement and updation) with respect to independent variables (attending FDP,workshops,colloquium,national conference, international conference, paper presentation, publishing books, acquiring certification programmes).T test was used to find out the association between gender, age group with respect to overall opinion about FDP. Anova is used to establish the relationship between experiences of faculty with respect to the overall opinion about faculty development programmes and also to establish relationship between educational qualification with respect to quality of teaching.Chisquare Test was used to find out the relationship between age group, educational qualification of foreigners and frequency of visit to foreign countries. Friedman Test was used to find out significant the mean rank of quality development programmes and also to obtain the mean rank of attending, FDP.workshop, national and international conference on the impact of teaching.

Limitations of the study:

The major constraints of the study were the availability of the time, some of the teachers did not co-operate with the survey, sample size for the study is low, there are chances that the respondent's bias may also reduce the effectiveness of the data collected, the result of the study cannot be generalized, because the data analysis and interpretations are based on the response of the respondents, which reflect their state of mind at the time of response

Results and Discussion;

DESCRIPTIVE ANALYSIS ON SAMPLE

Percentage analysis is one of the statistical measures used to describe the characteristics of the sample or population in totality. Percentage analysis involves computing measures of variables selected of the study and its finding will give easy interpretation for the reader.

Table 1 Frequency Distribution of Age group of faculties

in years

Age Group	Frequency	Percent
18-30	79	71.8
Above 30	31	28.2
Total	110	100.0

From the above table, 71.8 % of the faculties in the Engineering sector belongs to the age group 18-30 whereas 28.2 belongs to the age group of above 30 .It may be due to the fact that a number of new engineering colleges were started in Kerala recently and due to this reason the talented and experienced pool may not be easily available.

Table 2 Frequency Distribution of education of faculties

Education	Frequency	Percent
B.Tech	53	48.2
M.Tech	40	36.4
Others	17	15.5

From the above table, 48.2 % of the faculties in the Engineering sector is having B.Tech as the essential qualification 36.4% has M.Tech 15.5 % of faculties are either doing M.Tech or PHD or have acquired PHD

Table 3 Frequency Distribution of experience of faculties

Experience in Years	Frequency	Percent
1-2	53	48.2
3-5	29	26.4
Above 5	28	25.5
Total	110	100.0

From the above table, 48.2 % of the faculties in the Engineering sector is having 1- 2 years experience whereas 26.4%as the essential qualification 36.4% has M.Tech 15.5 % of faculties are either doing M.Tech or PHD or have acquired PHD

Table 4 : Frequency Distribution of various programs attended /published/gone through after joining teaching profession

Programs attended/published/ gone through after joining teaching profession	YES		No		Total count
	Count	Percentage	Count	percentage	
P after joining teaching Profession	15	13.64	95	86.36	110
Attended Workshop after joining Teaching profession	25	22.73	85	77.27	110
Attended colloquium after joining teaching profession	5	4.55	105	95.45	110
Attended National Conferences	32	29.09	78	70.91	110
Attended International Conferences	2	1.82	108	98.18	110
Gone for paper presentation	26	23.64	84	76.36	110
Done any consultancy services	2	1.82	108	98.18	110
Published books	2	1.82	108	98.18	110
Acquired certification programs	29	26.36	81	73.64	110

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From the above table, 13.64 % of the faculties in the Engineering sector have attended Faculty development program after joining the teaching profession , 22.73% of the faculties attended workshops , 4.55% attended colloquium, 29.09% attended national conferences ,1.82% attended international conferences, 23.64% gone for paper presentations ,2% have done consultancy work,2% have published books,29% acquired certification programs

INFERENCE ANALYSIS ON SAMPLE

Differences between two groups in the mean scores of variables are studied using Student t test are discussed in this section. Also Chi-square test, Correlation Analysis and Regression Analysis are used to verify the hypothesis stated in the first chapter

HYPOTHESIS 1

Null Hypothesis: There is no significance difference between age group with respect to overall opinion about faculty development program

Table 1: t test for significant difference between age group with respect to overall opinion about faculty

development program

Age group in Years	Mean	SD	T value	P value
18-30	11.00	0.71	7.119	.000**
Above 30	12.35	1.25	5.668	.000**

Note ** Denotes significant at 1 % level

Since P value is less than 0.01, the null hypothesis is rejected at 1 percent level of significance. Hence concluded that there is significant difference between age group with respect to overall opinion of Faculty Development Program. Mean level of opinion about faculty development program of faculties of age group above 30 are better than those in the age group of 18-30.

HYPOTHESIS 2

Null Hypothesis: There is no significance difference between gender with respect to overall opinion about faculty development program

Table 2: t test for significant difference between gender with respect to overall opinion about faculty development program

Gender	Mean	Std. Deviation	T value	P value
Male	11.92	1.192	5.32	0.000**
Female	10.93	0.73	5.10	0.000**

Note ** Denotes significant at 1% level

Since P value is less than 0.01, the null hypothesis is rejected at 1 percent level of significance. Hence concluded that there is significant difference between gender with respect to overall opinion of Faculty Development Program. Mean level of opinion about faculty development program of male faculties are better than female faculties which implies that male faculty will give good feedback about faculty development programs. It may be due to the fact that male faculty members are good in receiving and delivering practical sessions.

HYPOTHESIS 3

Null Hypothesis: There is no significant difference

between educational qualification of faculty members and quality of teaching

Table 3 ANOVA for significant difference between Educational Qualification with respect to quality of teaching

Degree of faculty	Mean	Std. Deviation	F value	P Value
B.Tech	10.9623 _a	.78354	11.088	0.000**
M.Tech	11.6000 _b	1.05733		
Others	12.1765 _c	1.38000		

Note ** Denotes significance at 1% level

Note: Different alphabet between degree of faculty denotes significant at 1% level using Duncan Multiple Range test

Since P value is less than 0.01, the null hypothesis is rejected at 1 percent level of significance. Hence concluded that there is significant difference between educational qualifications with respect to quality of teaching. Based on Duncan Multiple Range test, the quality of teaching of B.Tech, M.Tech and others differ. It is based on the perception that when more qualified the output quality also will be very high.

HYPOTHESIS 4

Null Hypothesis: There is no significant difference between experiences of faculty members with respect to quality of teaching.

Table 4 ANOVA for significant difference between experience of faculty members with respect to overall opinion about Faculty Development Program

Experience	Mean	Std. Deviation	F value	P Value
1-2	11.2830 _b	.63177	27.990	0.000*
3-5	10.6207 _a	.90292		
Above 5	12.3571 _c	1.22366		

Note: Different alphabet between experiences of faculty denotes significant at 28% level using Duncan Multiple Range test

Since P value is less than 0.01, the null hypothesis is rejected at 1 percent level of significance. Hence concluded that there is significant difference between experiences of faculty with respect to quality of teaching. Based on Duncan Multiple Range test, faculty with above

5 years of experience are significantly higher with respect to quality of teaching

HYPOTHESIS 5

Null Hypothesis: There is no significant difference between career development programs and its impact on quality of teaching.

Table 5 Friedman test for significant difference between career development programs towards impact on teaching

Impact on teaching	Mean Rank	Chi square value	P Value
Do you feel that faculty development program improves quality of teaching	2.00	6.227	0.044*
Do you feel that attending workshops can update the latest trends in Engineering	2.14		
Do you feel that attending national and international conference can help to develop to switch over from a general area to a specialized area	1.86		

Note * denotes significant at 5% level

Since P value is between 0.044 null hypothesis is rejected at 5 percent level of significance. Hence it is concluded that there is significant difference in mean ranks towards impact on teaching. Based on the relative importance, attending workshops, faculty development program, participating in national and international conference helps a faculty to increase the quality of teaching.

HYPOTHESIS 6

Null Hypothesis: There is no significant difference between mean ranks towards quality of teaching and various components of Faculty Development Program,

Table 6 Friedman test for significant difference between mean ranks towards quality of teaching and various components of Faculty Development Program,

Quality Development Programs	Mean Rank	Chi square value	P Value
Have you attended any faculty development program after joining the teaching profession	4.99	152.36	0.000**
Have you attended any workshops	5.40		
Have you attended any colloquium	4.58		
Have you attended any national conferences	5.68		
Have you attended any International conferences	4.45		
Have you ever gone for any paper presentations	5.44		
Are you doing any consultancy services	4.45		
Have you published any books	4.45		

Since P value is less than 0.01, the null hypothesis is rejected at 1 percent level of significance. Hence it is concluded that there is significant difference between mean ranks towards quality of teaching and attending faculty developmental programmes. Based on the relative importance it can be summed up that attending national conferences, certification program, workshops, faculty development program, colloquium, publication of books, consultancy services and International conferences can help to improve the teaching level.

Regression analysis of continuous improvement and updation of faculty members on attending career development programs.

Regression is the determination of statistical relationship between two or more variables. In simple regression two variables are used. One variable (independent) is the cause of the behaviour of another one (dependent). When there are more than two independent variables the analysis concerning relationship is known as multiple correlations and the equation describing such relationship is called as the multiple regression equation.

Regression analysis is concerned with the derivation of

an appropriate mathematical expression is derived for finding values of a dependent variable on the basis of independent variable. It is thus designed to examine the relationship of a variable Y to a set of other variables X1, X2, X3.....Xn. the most commonly used linear equation in $Y = b_1 X_1 + b_2 X_2 + \dots + b_n X_n + b_0$

Here Y is the dependent variable, which is to be found. X1 , X2 ,... and Xn are the known variables with which predictions are to be made and b1, b2 ,....bn are coefficient of the variables.

In this study, the dependent variable is Adjustment score, Independent variables are Depression and Anxiety and analysis are discussed as follows:

Dependent variable : Continuous Improvement and Updating(Y)

Independent variables :

1. Attending Faculty Development Programs(X1)
2. Attending Workshops (X2)
3. Attending Colloquium (X3)
4. Attending National Conferences(X4)
5. Attending Paper Presentation(X5)
6. Publishing of Books(X6)
7. Attending certification Program(X7)

Multiple R value : 0.845

R Square value : 0.715

F value : 36.527

P value : .000 **

Conclusion

The all stakeholders of engineering education must introspect and try to prevent the quality erosion in all respects. For having a brighter tomorrow for engineering discipline, we shall count on quality and not the numbers.

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" Methodology for Case Studies Discussion 3 Steps case Study Methodology Learning" By Sandeep Saxena, Asstt. Prof. - Management, Department, Apex Group Of Institutions, Rampur

The case study method of teaching used in management education is quite different from most of the methods of teaching used at the school & UG course levels. Unlike traditional lecture- based teaching where student participation in the class room is minimal. The case method is an active learning method, which requires

participation & involvement from the student in the class room.

For students/learners who have been exposed only to the traditional teaching methods, this calls for a major change in their approach to learning.

What is a Case Study?

There is no universally accepted definition for a case study, & the case method means different things to different people. Consequently all case studies are not structured & variations abound in terms of style, structure & approach. Case material ranges from small case-lets (a few paragraphs to one-two pages) to short cases (four to six cases) & also there are some case which are quite longer i.e.- approx 10-18 pages to 25 or more.

A case is usually a "description of an actual situation, commonly involving a decision, a challenge, an opportunity, a problem or an issue faced by a person or persons in an organization". In learning with case studies, the learner must deal with the situation described in the case, in the role of manager or decision maker facing the situation.

An important point to be emphasized here is that a case is not a problem. A problem is usually a unique, probably having fix solution. On the other hand, a decision maker faced with the situation in a case can choose between several alternative courses of action. Each of these alternatives may plausibly be supported by logical arguments. To put it simply, there is no unique correct answer in the case study method.

The case study method usually involves three stages: individual preparation, small group discussion & large group/ class room discussion. While both the instructor & the student start with the same information, their roles are clearly different in each of these stages as shown in table-1.

Table -1- Instructor & Learners Role In Regular case classes

When	Instructor	Student/ Learner/Participant
Before Session	Assign case & often readings	Receives case & assignment
	Prepare for session	Prepare individually
	Consult with	Discuss case in

	colleagues(if required)	small groups
During Session	Deals with readings	Raises questions with respect to understanding through reading
	Leads case discussion	Participate in discussion
After Session	Evaluates & record the statements/points of participants	Compare with personal analysis & others involved.
	Evaluate materials & Updates discussion notes	Review session discussion for major concepts learned

Source: Michiel R. Leenders, Louise A. Mauffette-Lauders & James Erskine, Writing case, 4th Edition

Preparing for a case Discussion:

Unlike lecture based teaching, the case method requires intensive preparation by the students, before each class. Is a case has been assigned for a discussion in the class, the participants must prepare carefully & thoroughly for the case discussion.

The first step in this preparation is to read the case thoroughly & calmly only. To grasp the situation described in case study, the participants need to read it several times. The first reading of the case can be light one to get a broad idea of the story. The subsequent readings must be more focused. To help the student become familiar with the facts of the case, & the issues that are important in the situation being described in the case i.e.- who, what , where, why, how in the case.

However, familiarity with the facts described in the case is not enough. The participant must also acquire a thorough understanding of the case situation, through a detailed analysis of case. During the case analysis process he must attempt to identify the main protagonists in the case study (organizations, groups or individual described in the case) & the relationship among them.

(Continued in Next Issue)

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