



RAJMATA JIJAU SHIKSHAN PRASARAK MANDAL'S
INSTITUTE OF COMPUTER & MANAGEMENT RESEARCH

Approved by AICTE, Govt. of Maharashtra & DTE
Affiliated to Savitribai Phule Pune University, Pune
DTE Code :- 6158 University Code : - IMMPO13230

Certified by ISO : 9001-2015,
ISO : 14001-2015



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First Cycle 2023-2028

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TITLE OF PAPER	NAME OF THE AUTHOR/S	DEPARTMENT OF THE TEACHER	NAME OF JOURNAL
QUALITIES OF GOOD AUDIT REPORT	DR. YASHWANT LEMBHE	MBA	RABINDRA BHARATI JOURNAL OF PHILOSOPHY
REVIEW OF DIFFERENT TYPES OF LOANS FINANCE AND FEATURES	DR. YASHWANT LEMBHE	MBA	RABINDRA BHARATI JOURNAL OF PHILOSOPHY
REVIEW OF FUNCTIONS OF CENTRAL BANK OF INDIA	DR. YASHWANT LEMBHE	MBA	RABINDRA BHARATI JOURNAL OF PHILOSOPHY
A STUDY OF EFFECTIVE IMPLEMENTATION OF GREEN HRM POLICIES AND PRACTICES BY IT COMPANIES	DR. DHANAN JAY BAGUL	MBA	VIDYABHARTI INTERNATIONAL INTERDISCIPLINARY RESEARCH JOURNAL
BUILDING SUSTAINABILITY : IMPORTANCE OF WORKFORCE DIVERSITY	DR. DHANAN JAY BAGUL	MBA	VIDYABHARTI INTERNATIONAL INTERDISCIPLINARY RESEARCH JOURNAL
ORGANISATIONAL PRACTICES AND ORGANISATIONAL DEVELOPMENT - A LITERATURE REVIEW	PROF. AKASH GAWADE	MBA	ORGANISATIONAL PRACTICES AND ORGANISATIONAL DEVELOPMENT - A LITERATURE REVIEW

Annual Management Research Journal - ISSN 2277 - 1875 **SANKALP**

A Research Paper on "Digitization: The key to big profits for gen next organizations"

By

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J.V. Bhalerao

Abstract

Due to globalization, functioning and survival of organization has become complex. Every organization is striving for their success and survival. In today's world customer is king and it is imperative to all business giants to reach to the customer with lot of speed. The way in which computerization, industrialization and globalization is going on, every organization is putting their finger crossed for their success and survival. Adoption of new technology is the only effective way to achieve survival and success in business. Digitalization is new concept in modern era which helps to solve various problems associated with business organization and today's current issues. It is fastest means to reach to the customer community for creating the awareness amongst the customers. At world level digitalization is taking fast track movement and developing countries like India no other way than adopting these changes. Hence digitalization is the key for big profits for gen next organization.

Keywords

Digital Economy, restructuring, digitalization, Merger, Acquisition, lacunas, data velocity, precision, fusion, revolutionize, Bank Bazars, revitalizing force, Digital platform, Mobile Commerce, Nuclear Family, Mercantile Server, Internet Shopping.

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Introduction:

Current scenario is IT Scenario, every individual as well as organization has big impact of computerization and ongoing digitalization on his or her personal as well as professional life. One is unable to cope with the foster changes due to corporate restructuring. This corporate restructuring is going on in organization or order achieves digital economy in every sector. Environment of society as well as today's organization is changing rapidly. On one side it is opportunity for individual or organization to pull up and go for rapid growth and on other side if one fails to cope with the changes then further it might be threat for individual or organization to cease to function. This may lead to non existence of individual or organization.

According to Darwin's theory of evolution, every individual or entity is striving for his or her existence since evolution. And further he clarified that who survives? Either intelligent or strongest, only those survive who fosters the changes.

On the same theory, today's organizations are rapidly changing and it is difficult to understand or estimate the change. If one bids the foster changes in functioning of organization due to restructuring and digitalization then survival is easy.

Recent decade is called as decade of "Merger and Acquisition" because various organizations cease to exist because of change management. This leads to corporate restructuring. Mergers and Acquisitions which is going on in recent era are the best ways of corporate restructuring in order to survival for existence. Those who could not adopt the foster changes has no way other than the restructuring. This theory is also depicted by our ancient Lord "Shree Krishna" that change is the law of nature. Those who could not make changes slowly disappear from the environment.

Today's era is digital era, as through this digitalization, organization has enriched their strength from local market to the global market. Earlier it was noticed that most of the organizations fails due to lack of knowledge. It was very difficult to get the valuable data, information or knowledge to understand and ascertain the business lacunas. But as of now today information is widely available in order to make a decision's very sharply and rapidly. Digital information has now become resource for organization. Digital Information is used for competitive advantage. If we study the functioning of various sectors like bank, service, education, insurance, hospital&hospitality, automobile and so on. One is finding the lightening

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changes in their functioning as well as in their success. In certain cases we can find that digitalization has not only helped to sustain the organizations but also survived their existence by giving them big profits and margins. In every Sector we will find that, restructuring of corporations is taking place through digitalization. And now days, it has become the essentiality of the next generation. Why essentiality, because without this education, organization or individual will no longer survive in next generation.

Objectives of the Study

To study recent digitalization in various prominent sectors for understanding the big profits to the organizations.

To study how digital information has become a valuable data asset.

To study how data velocity, precision and fusion enable companies to earn big profits.

To understand measuring customers creates the valuable data assets.

Research Methodology

- (i) This research paper is confined to study of prospects digitalization for big profits.
- (ii) This study is based on secondary data that is collected by various books as well as websites, articles from various journals, news papers, magazines and research studies
- (iii) Analysis of data is made by keeping objectives of study in mind.

Digitalization has a potential to revolutionize the many industries. Researcher has studied the earlier functioning's of organizations of various sectors in India. Their limitations for growth has been observed and further taken for advanced study. Prospects of these organizations has been observed and measured after adopting the digitalization strategy in respective sectors.

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Out of studied sectors following are few which are illustrated below.

Agriculture: In US, John Deere equipment is used for planting and harvesting only. Deere machines can measure different information about agricultural production. When that data is combined with other data sets, such as weather, soil, or inventory, it can be used to project crop prices and generate marketing insights.

Real Estate: Pricing in real estate is very complex. Part of the value is tied to the number of people who use a building and how they use it. Commercial building owners could use data from cell phone applications or phone signals to measure the volume of people using their properties. This information could determine real estate value, suitable rent levels and more.

Travel and tourism: Data of passengers travelling different locations for various reasons are collected while doing online operations. This data is combined with various hotels as well restaurants for giving further ease to the customers.

Automobiles and Bank Bazzars: Data of customers enquiring for various automobiles is combined with auto portals as well as Bank Bazzars. This fusion of data creates the new value to customers by providing them with lot of information about the automobiles as well financing agencies. This helps customers lot and also helps organization for better marketing prospects and profit maximization.

Digitalization has not only transformed the organization stated above but also transformed the functioning of Government Sector, Public Sector, and Private Sector. Rather we can say that digitalization has now become revitalizing force. Recent trends in leading corporate are due to digitalization. Due to digitalization and digital economy globalization is going on very fast which results in big profits to the organizations.

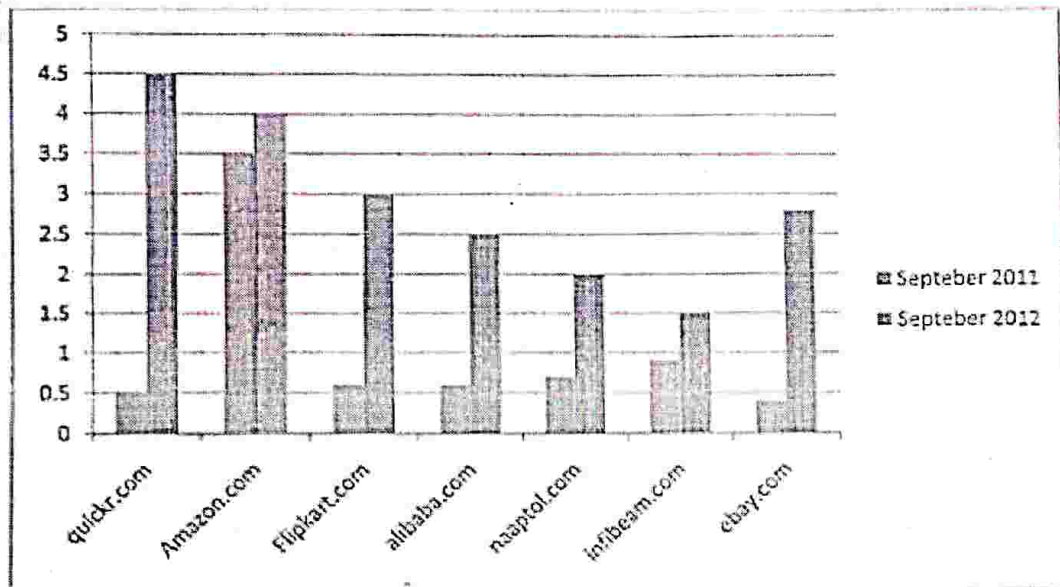
Digital platform is creating value amongst the customers, this also facilitate digital interactions between customers and companies. This helps them to exchange the data products. Digital platform is central to disrupting markets.

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Growth of digital organization in India



Source <http://techloy.com/wp-content/uploads/2012/10/Growth-rate-of-top-domains-in-india.png>

This growth is due to foster digitalization and following factors

- (i) Provision of anywhere anytime services
- (ii) Best price with best bargain
- (iii) Rising trends of customers for online marketing
- (iv) Mobile Commerce
- (v) Increased use of Net banking
- (vi) Increased use of Credit/debit cards
- (vii) Nuclear family
- (viii) Developing rural area
- (ix) Mercantile server for comparison of products
- (x) Governments online initiatives
- (xi) Internet shopping

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Conclusion

Organization can evolve following strategies for big profits from digitalization

Digitalization has transformed ancient India into Digital India which encompasses foster changes in the functioning and profit maximization.

- (i) Most of Indian firms are transformed themselves and have their own digital websites for performing their business activity.
- (ii) Company should continuously assemble new information and should be cautious about sharing it.
- (iii) Data should be shared to business partners for sharing benefits
- (iv) Digital information and data to be sold out as products.
- (v) Making free availability of data for many users on digital platforms.

Suggestions

- (i) Company should create data products.
- (ii) Leverage passive data capture
- (iii) Recognize the value of asset surveillance
- (iv) Data should be viewed as asset for growth and innovation.
- (v) Exploration of data.

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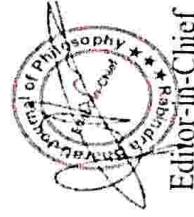
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REVIEW OF FUNCTIONS OF THE CENTRAL BANK OF A NATION

Dr. Hansraj D Thorat

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Abstract: The central bank performs functions like currency regulation in accordance with the needs of the business and the general public for the purpose of granting a single disclosure note or at least one component, general banking and government agency, funding Commercial banking reserves, deposit and management of national currency, acting as the lender of the last resort and the general acceptance of the borrower's liability in the form of deposits, payment bank balance, debt management in line with business needs and the goal of achieving a comprehensive financial policy approved by the government. Thus, it plays an important role in the economy of a country. This article carries a discussion of these functions.

Keywords: Central Bank, Function, Custodian, Deposit, Commercial bank Reserve.

Introduction

The central bank is defined by its functions. According to Vera Smith, "The central definition of a central bank is a banking system in which one bank can fully control or become a surplus for note issuance." W.A. Shaw defines a major bank as a debt management bank. In Hawtrey, the central bank is the one that lends the last money. According to A.C.L. Day, a major bank "is helping to regulate and sustain the financial system and banks."

According to Sayers, the central bank is "an organ of state that carries out major financial functions in government and by its conduct in these and other ways, influences the conduct of financial institutions in support of the State's economic policy." Sayers refers only to the state of the central bank as a state bank. All these definitions are small because they refer to the single function of the central bank.

Samuelson's definition, on the other hand, is broad. According to him, the central bank is "a banking bank. Its function is to control the financial base.... and by controlling these 'powerful currencies' to control public finances." But a broader explanation is given to De Kock. This article reviews the functions of a central bank.

Functions of central banks

1. Money Controller:

The central bank is the issuing bank. It has a monopoly of note issue. Notes issued by it revolve around as official tender money. It has its own department that issues notes and coins from commercial banks. Coins are made in government mint but are distributed through the central bank.

The major banks have been following different methods of issuing notes in different countries. The central bank is legally required to keep a certain amount of gold and foreign securities against the issuance of notes. In some countries, the value of gold and foreign securities has a fixed share, between 25 and 40 percent of the total issued notes.

2. Banker, Financial Officer and Government Adviser:

Major banks everywhere act as banks, financial agents and advisers to their governments. As a bank in the state, the central bank maintains the deposits of the central government and the state government and makes payments on behalf of the government. But it does not pay interest on government deposits. It buys and sells foreign currency on behalf of the government.



It keeps the state gold stock. He is therefore the custodian of government funds and resources. As a financial agent, the central bank makes short-term loans to the government for a period not exceeding 90 days. It floats debts, pays interest on it, and eventually repays it on behalf of the government. Thus it manages all public debt. The central bank also advises the government on economic and financial matters such as inflation or inflation control, depreciation or revaluation, inflation, balance of payments, etc. As De Kock noted, "Large banks everywhere act as banks for the state not only because it can also be economically viable but also because of the close links between public finances and financial matters."

3. Trustee of Commercial Banks:

Commercial banks are required by law to keep their savings equal to a certain percentage of your time and demand deposit deposits with major banks. It is the basis of these palaces where the central bank transfers funds from one bank to another to facilitate check cleaning.

The central bank therefore acts as the custodian of the savings of commercial banks and helps to facilitate their transactions. There are many benefits to keeping the savings of commercial banks in the central bank, according to De Kock.

4. Storage and Management of International Trade Finances:

The central bank maintains and manages the country's hot currencies. It is an official place to store gold and foreign exchange. It sells gold at fixed rates to foreign financial authorities. It also buys and sells foreign currencies at international prices. In addition, it regulates foreign exchange rates in foreign currencies.

5. Lender of the last resort:

De Kock regards this job as sine qua non of central banking. By providing residential accommodation in the form of rebates and securities development to commercial banks, debt brokers and brokers, or other financial institutions, a state-owned bank acts as a last resort lender.

The central bank lends such institutions to assist them in times of crisis in order to save the country's financial system from collapsing. It operates as a last resort lender on the basis of treasury loans, government securities and "front door" bonds.

6. Clearing House for Transfer and Settlement:

Like a banking bank, the central bank acts as a payment center for transferring and paying for commercial bank applications. Since the central bank manages the deposits of commercial banks, it transfers funds from one bank to other banks to facilitate the issuance of checks. This is done by performing transfer transfers into their accounts with the goal of bookkeeping. To transfer and pay claims from one bank to another, the central bank operates a separate department in major cities and commercial centers. The department is known as the "clearing house" and provides free service to commercial banks.

7. Debt Controller:

The most important function of a central bank is to regulate the ability to create debt in a commercial bank in order to control the pressures of inflation and inflation on the economy. For this purpose, it uses measurement methods and quality methods. The measurement methods aim to control the cost and value of the debt by adopting bank rate policy, open market operations, and variations on established banking rates.

Conclusion

The central bank performs the following functions: (i) Currency regulation in accordance with the needs of the business and the general public for the purpose of granting a single disclosure note or at least one component, (ii) General banking and government agency, (iii) Funding Commercial banking reserves, (iv) Deposit and management of national currency, (v) The provision of rest and discounted accommodation to commercial banks, debtors and brokers, or other financial institutions and the general acceptance of the borrower's liability in the form of deposits, (vi) Payment bank balance, (vii) Debt management in line with

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business needs and the goal of achieving a comprehensive financial policy approved by the government. Thus, it plays an important role in the economy of a country.

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REVIEW OF DIFFERENT TYPES OF LOAN FINANCE AND FEATURES

Dr. Hansraj D Thorat

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Dr. Yashwant D Lembhe

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Abstract: Loans are an essential part of everyone's life. For some or the other reason we may require money which may not have. In such cases, individuals and businesses / firms / institutions choose to borrow from creditors. When a lender gives a person or company a loan with a guarantee or based on the belief that the recipient will repay the loan with certain additional benefits, such as interest rate, the process is called a loan or taking out a loan. A loan has three parts - the principal or loan amount, the interest rate and the duration of the loan or the duration of the loan. Loans can be classified on the basis of security, purpose, goods secured, and other basis. Loans have various features and benefits.

Keywords: Loan, Secured Loan, Unsecured Loan.

Introduction

We may not always have the money we need to make things or to buy things. In such cases, individuals and businesses / firms / institutions choose to borrow from creditors. When a lender gives a person or company a loan with a guarantee or based on the belief that the recipient will repay the loan with certain additional benefits, such as interest rate, the process is called a loan or taking out a loan. A loan has three parts - the principal or loan amount, the interest rate and the duration of the loan or the duration of the loan. Most of us prefer to borrow money from a bank or a reputable non-banking company (NBFC) as they are bound by government policies and are honest. In this paper, different types of loans and features of loans are reviewed.

Features of loans

- There are several types of debt that are categorized based on a variety of factors.
- You can choose the type of loan you wish to take depending on your need and eligibility.
- The lender will be more likely to determine the amount of loan they wish to offer you based on a few factors, such as repayment, income, and so on.
- The repayment period and interest rate will be linked to the total amount borrowed.
- The bank may apply a few payments and charges on all loans.
- Many lenders offer quick loans that take a few minutes to a few hours to repay.
- The interest rate is determined by the lender based on the guidelines of the State Bank of India.
- The lender determines the need for security.
- Third party warranty may be used instead of security in some cases.
- Loan repayment should be made in equal monthly installments over a fixed term.
- There may or may not be a full / partial payment option.
- Some types of loans and lenders may charge a prepayment fee.

Types of loans: loans are classified on the basis of various categories

• Based on Security

- a) **Secured loans:** These loans require the borrower to repay the loan. In the event that the borrower is unable to repay the loan, the bank reserves the right to use the promised security to repay the pending payment. The interest rate on such loans is very low compared to unsecured loans.



b) **Unsecured Loans:** Unsecured loans are those that do not require any collateral to obtain repayment of the loan. The bank analyzes past relationships with the borrower, credit points, and other factors to determine whether a loan should be offered or not. The interest rate on those loans can be high as there is no way to repay the loan amount if the borrower fails to repay.

- **Based on Purpose**

a) **Education Loan:** Educational loans are financial instruments that help the consumer pursue education. The course can be an undergraduate degree, postgraduate degree, or other diploma / certificate course from a recognized institution / university. You must have an entry permit issued by the institution in order to receive financial assistance. Funding is available for both domestic and international studies.

b) **Personal Loan:** Whenever there is a financial crisis, you can go for a personal loan. The purpose of taking out a loan can be anything from repaying an old loan, going on vacation, financing to pay for a house / car, and medical emergencies depending on the purchase of large ticket furniture or gadgets. Personal loans are provided based on the applicant's previous relationship with the lender and the credit points.

c) **Car Loan:** Car loans pay for the purchase of two-wheeled and four-wheel-drive vehicles. In addition, a four-wheel-drive vehicle may be new or used. Based on the cost of the vehicle, the amount of the loan will be determined by the lender. You may need to be willing to pay less to get a car as loans do not usually offer 100% of the money. The car will belong to the borrower until full payment.

d) **Home Loans:** A home loan is provided to finance the purchase of a house / apartment, to build a house, to repair / renovate an existing house, or to purchase a plot to build a house / apartment. In this case, the property will be held by the lender and the ownership will be transferred to the rightful owner upon completion of the payment.

- **Based on the Promised Goods**

a) **Gold Loan:** Many financiers and lenders offer cash when the borrower promises portable gold, which may be jewelry or gold coins / coins. The lender weighs the gold and calculates the value given based on several purity checks and other items. Money can be used for any purpose. The loan must be repaid in monthly installments so that the loan can be cleared at the end of the term of office and the gold is returned to the stock by the borrower. If the borrower fails to pay on time, the lender reserves the right to take the gold to repay the loss.

b) **Property Loan:** Similar to the promise of gold, individuals and businesses make collateral for assets, insurance policies, FD certificates, mutual funds, stocks, bonds, and other assets to borrow money. Based on the value of the promised property, the lender will provide a loan with a certain margin nearby. The borrower needs to pay on time so that he can get the right to take care of the promised property at the end of the term of office. If he fails to do so, the lender may sell the goods to repay the fixed amount.

Conclusion

Loans are an essential part of everyone's life. For some or the other reason we may require money which may not have. In such cases, individuals and businesses / firms / institutions choose to borrow from creditors. When a lender gives a person or company a loan with a guarantee or based on the belief that the recipient will repay the loan with certain additional benefits, such as interest rate, the process is called a loan or taking out a loan. A loan has three parts - the principal or loan amount, the interest rate and the duration of the loan or the duration of the loan. Loans can be classified on the basis of security, purpose, goods secured, and other basis. Loans have various features and benefits.

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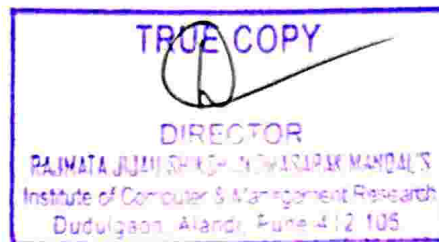
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QUALITIES OF A GOOD AUDIT REPORT

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Abstract: The purpose of the research is to determine the set of quality indicators of an auditor's report, as appropriate serves as the basis for the development of its format and content tailored to the interests of users. The results are based on basic philosophical concepts and principles, scientific research in the theory and practice of auditing, accounting, financial reporting and information, accounting rules and regulations, financial reporting and research. Problems of identifying the quality of audit information considering the purpose and aspects of independent information are being investigated. It is proved that the quality aspects of an auditor's report should be presented by a number of groups: those that conform to the principle of consideration and those that take into account the social and psychological aspects of knowledge; basic, support and development; those that determine the content of the information in the auditor's report, and those that determine the nature of its presentation.

Keywords: Audit report, Auditor, Independent Information, Working Papers.

Introduction

The Auditors Report is the basis for making balanced decisions about shareholders, banks, insurance companies and others, so the importance of the auditor's opinion regarding the financial statements places a great deal of responsibility on the auditor-general and the audit community as a whole. The auditor's report is an important research result and the content of the information tailored to the needs of users is a key to improving the quality of the research. At the same time we should consider some form of audit as a service of expertise and communication process.

Review of Literature

International scholars mainly select the financial indicators reflecting the company's financial ability, such as profitability, solvency, asset operation and management ability, to test the impact of the indicators on the non-standard audit opinion. The conclusion is relatively consistent: the company's financial situation has a significant impact on the audit opinion.

Lennox, C. (2003) thought that the partner of the auditee's former accounting firm was an associated enterprise. They found that such an associated enterprise was more likely to receive clean audit opinions, and receiving clean audit opinions would make the company feel that this association was more valuable.

Clive Lennox (2002) had studied and proved that the probability of enterprises receiving non-standard audit opinions is positively related to financial leverage, and negatively related to their cash flow.

Lennox (2002), empirical research shows that companies with high liabilities have a high probability of receiving non-standard audit opinions due to the high risk of bankruptcy.

Lennox (2000) uses the British listed companies as the research sample, designs the audit opinion estimation model to estimate the types of audit opinions that the listed companies may receive when they do not change their auditors, and compares it with the audit opinion types after changing their auditors, and finds that the British listed companies have successfully realized the purchase of audit opinions.

Defond and Subramanyam (1998) concluded that even if the company changed the accounting firm or audit that provided audit services for it, the subsequent firms would still maintain a high degree of prudence.

in their statements.

Chen and Church (1992) take the severity of the crisis of listed companies as the starting point, and conclude that when the crisis of listed companies becomes obvious (such as net loss, debt default, pending litigation), auditors are more likely to find the crisis of going concern, so they are more likely to issue non-standard audit opinions

Lindsay (1988), through an empirical study of the Canadian market, concludes that the size of the firm will have an impact on the independence of the audit, and ultimately the type of audit opinion

Chow and Rice (1982), put forward the same view: the change of auditor has a positive correlation with the retained audit opinion of the most recent fiscal year before the change

De Angelo (1981) and Dye (1993) The common Conclusion is that the larger the accounting firm is, the higher the audit quality it provides. **De Angelo (1981)** found that the larger the size of the firm, the higher the reputation, so as to maintain a high degree of independence and professional judgment. A large-scale firm can reduce its economic dependence on a certain customer and provide non-standard audit opinions. If the audit failure leads to the loss of the firm, the larger the scale, the greater the loss, that is to say, "deep pocket" effect. These reasons make the large-scale firm more cautious, and will issue more non-standard audit opinions, which means the higher the audit quality.

Objective: The current research Paper is to identify the qualities of a good audit Report.

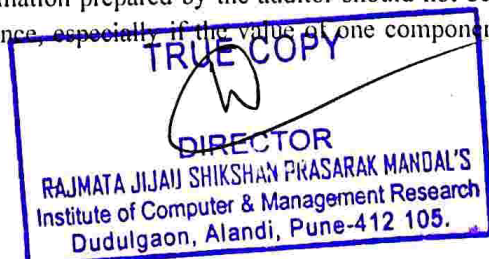
Research Methodology. The research is empirical in nature. For primary collection ,opinion of auditors have been taken into accounts .Research Papers on this area have also been referred.

Qualities of a good audit report

Honesty. Auditor's reports must provide quantity and quality information without error and distortions that may influence the decision-making process by users of the report. Honesty produces the highest quality the level of confidence in the verification of initial knowledge, as well as the highest level of authenticity by the person. It builds self-confidence based on knowledge of the true purpose and eliminates any doubts. In all of this it should be remembered that honesty can be subjective (faith), accurate and direct (in life). However, in order to ensure the integrity of the information we use an entire set of quality criteria for the auditor's report. And ultimately the source of trust is the historical practice as a carrier of material things, making it almost axiomatic.

Perfection. The auditor's report must contain sufficient and sufficient information Definitions and explanations needed to confirm the information needs and requirements of users. Completeness as an indicator of the quality of an auditor's report means the highest consideration of all conditions of purpose and relationships and provides the reality of meeting the needs of knowledge as well user requirements and the corresponding definition of information. In line with the information requirements are required in order to determine the potential information of an auditor's report, which proves its importance in meeting the information requirements and satisfaction level. An explanation is considered complete if it includes all the information required by the auditor's report to understand what has been stated - the auditor's opinion as to whether the financial statements as a whole are free from errors, including all necessary explanations and explanations about the auditor procedures.

Neutrality. The central meaning of the information in the auditor's report raises the issue of bias for the selection or presentation of certain information, for the choice of words, sentences, rules of structure in order to increase the likelihood of information being viewed by users through authorization or unauthorized access. Neutrality The information prepared by the auditor should not be biased, when the various components are different importance, especially if the value of one component is unreasonably



exceeded, while the other is exaggerated unnecessarily reduced. Neutrality assumes that no manipulations are performed to increase it opportunities for specific decisions by users of the auditor's report.

Adequacy. The auditor's report must contain the statements and formats that are most relevant to it the real state of affairs otherwise there are possible doubts about its authenticity. In addition, the findings of the auditor's report should reflect the auditor's opinion sufficiently. This is guided by the particular classification of collections, collections and generalization. The structure of the auditor's report must have a logical, internal plan to avoid formal conflicts.

Understandability. Understanding the quality of information that makes users see it importance and significance. The information contained in the auditor's report should be made available to the public, ambiguous interpretation and simulation by users under the condition that they have sufficient knowledge of the field of economics, accounting, analysis, and research and are interested in the concept of this information. It is necessary to select one of the main methods that will suit the target audience who are interested in obtaining the auditor's report: these audiences must understand the work of the organization in which the financial statements are audited, the terms and conditions of auditing procedures, and adequately pursue them.

Comparability. Auditors' reports should allow users to compare the auditor's opinion with regard to the financial statements of different periods or in relation to the financial statements of different entities. Decisions allow users to make choices among other things such as investing in one business or another business. Therefore, the information about the economic business (including the auditor's report) is very useful when compared to the same information about other business entities and the same information about the same business at different times.

Conclusion

The Audit Report is the basis for making balanced decisions about shareholders, banks, insurance companies and others, so the importance of the auditor's opinion regarding the financial statements places a great responsibility on the auditor-general and the audit community as a whole. The auditor's report is an important research result and the content of the information tailored to the needs of users is key to improving the quality of the research. At the same time we should consider some form of audit as a professional service and communication process. Therefore it should have qualities like honesty, comparability, reliability, adequacy, understandability, and others.

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ORGANISATIONAL PRACTICES AND ORGANISATIONAL DEVELOPMENT - A LITERATURE REVIEW

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ABSTRACT:

An Organisation in true sense is an ever-learning group that keeps adding the Organisational practices and streamlining the same with time. The Organisational development requires imbibing good practices. In common parlance the Organization development refers to the effort that focuses on improving an organization's capability and enhancing management processes. The best practices in Organization Development provide organizations with successful change tactics in order to meet the Organisation's critical goals while encouraging partnerships, collaboration, commitment, accountability, encouragement, and innovation

This paper attempts to understand the essence of Organizational Practices. It further aims to study the concept of Organizational Development. The Researchers massively aim to review the existing literature on Organizational Practices & Organizational Development and present the inferences. It is evident out that there is a positive relationship between Supply Chain Management Practices, Organizational Practices, Human Resource Management, Green Supply Chain Management Practices, Organizational Culture with Organizational Performance and alternately on the Organizational Development. This research based on the review recommends that there is positive relationship between the Organizational Practices on Organizational Performance and alternately on the Organizational Development, so other Organization can also implement it. The study encompasses the review of existing literature hence the inferences & insights gathered & produced are indicative in nature rather exhaustive.

Key Words: SCM Practices, Organizational Practices, Organizational Culture, Organizational Performance, Organizational Development

INTRODUCTION:

This research is carried out because of the due to globalization requirement about quality increases to satisfy the customer needs and demand also to sustain in the market environment the organizational performance plays a vital role. Once the organizational performance increases development of organizational. The positive effect of Organizational Practices like Supply Chain Management Practices, Organizational Practices, Human Resource Management, Green Supply Chain Management Practices, Organizational Culture has increases the Organizational Performance and alternately the Organizational Development. The organization has to focuses on the implementation of the organizational practices. This research helps to know that how the organizational practices increases the organizational performance and alternately the overall organizational development. Management practices i.e. Organizational Practices are significantly influenced by the organizational culture (Ahmad, 2012; Donate and Guadamillas, 2010; Chan et al., 2004). Conducive organizational culture fosters effective management practices.

There are two types of best practices in an organization:

- **Internal best practices** - Internal best practices are originated by the internal knowledge management efforts.
- **External (industry) best practices** - External best practices are acquired to the company by hiring the skilled, educated and experienced staff and through external trainings.

OBJECTIVES OF THE STUDY:

The Researchers have considered the following objectives for the study:

- ▶ To understand the essence of Organizational Practices.
- ▶ To study the concept of Organizational Development.
- ▶ To review the existing literature on Organizational Practices & Organizational Development and present the inferences.

RESEARCH METHODOLOGY & PROCESS:

Organisational Practices and Organisational Development - A Literature Review is explaoratory study conducted with the help of the Secondary Data. The study aims to understand the essence of Organizational Practices. It further aims to study the concept of Organizational Development. The researchers massively aim to review the existing literature on Organizational Practices &

Organizational Development and present the inferences. In this study many of the articles, research paper, journals, books are referred which is related to the Organizational Practices. This Organizational Practices is like Supply Chain Management Practices, Organizational Practices, Human Resource Management, Green Supply Chain Management Practices, Organizational Culture and effect of same on Organizational Practices on the Organizational Performance and alternately the Organizational Development. Based on this review study it is evident that there is positive effect of Organizational Practices like Supply Chain Management Practices, Organizational Practices, Human Resource Management, Green Supply Chain Management Practices, Organizational Culture has increases the Organizational Performance and alternately the Organizational Development.

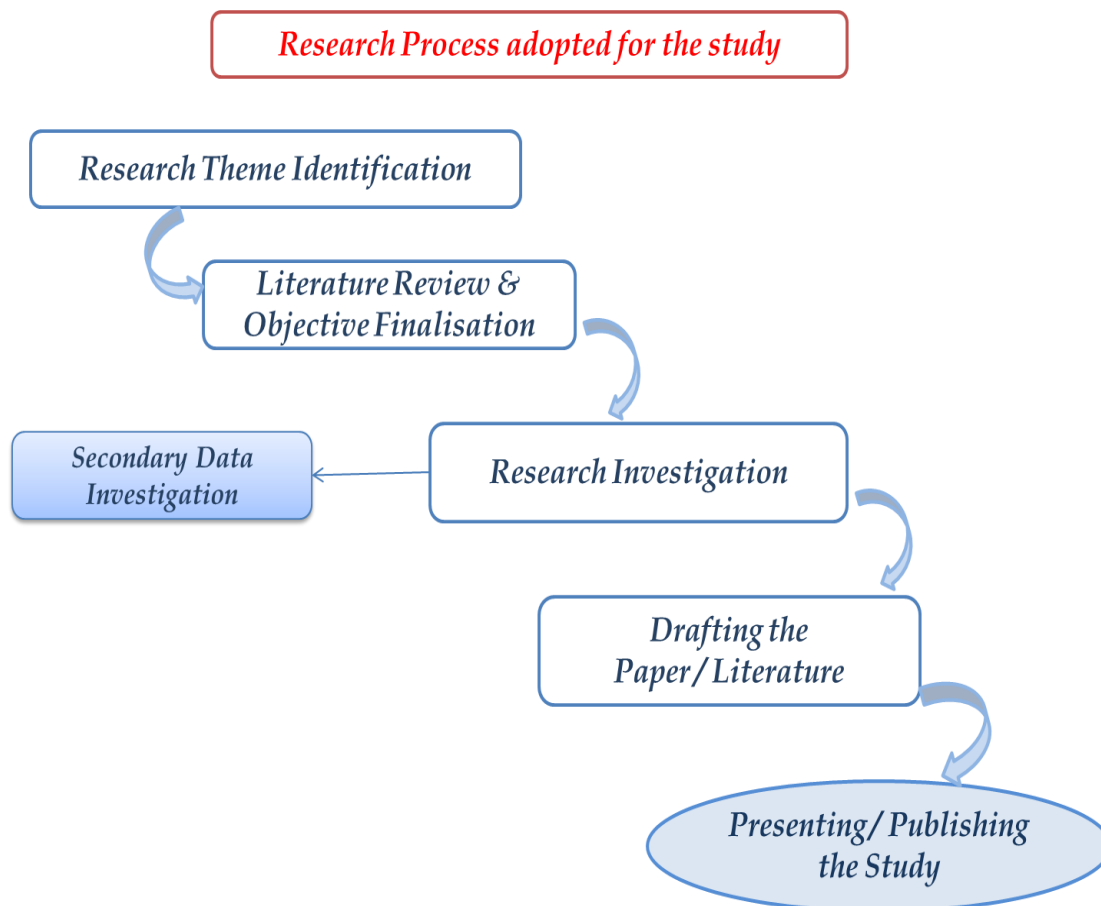


Chart No.1: Research Process Adopted

LITERATURE REVIEW:

Dr. Orogbu Obiageli Lilian, Dr. Onyeizugbe Chinedu Uzochukwu & Onuzulike Nkechi Francisca, "Business Process Reengineering and Organizational Performance of Selected Automobile Firms in Southeast of Nigeria", *European Journal of Business, Economics and Accountancy*, ISSN 2056-6018, Vol. 3, No. 5, 2015, With this research it is found that business process reengineering helps to improve the performance with quality standard and cost effectiveness. BPR implementations gives positive effect on the improvement of the Organizational performance.

Sangeeta Trehan and Karan Setia, "Human Resource Management Practices and Organizational Performance: An Indian Perspective", *Global Journal of Finance and Management*, ISSN 0975-6477, Volume 6, Number 8 (2014), This research studies that implementation of HRM practices in the organizations helps to improve the organizational performance.

Syed Muhammad Ali, Ieng Mimeche, "Impact of Quality Management On Organizational Performance", *International Journal of Scientific & Technology Research*, ISSN 2277-8616, VOLUME 3, ISSUE 8, AUGUST 2014, This study refers that the quality management practices have positive relationship with the organizational performance. Quality management practices are important factors for fulfilling the demand, need and expectations of the customer by providing the best quality of product by implementing quality management practices. As the quality of product increases it will revert in customer satisfaction and alternately on the organizational performance.

Sachin Kamble, Angappa Gunasekaran & Neelkanth C. Dhone, "Industry 4.0 and lean manufacturing practices for sustainable organizational performance in Indian manufacturing companies", *International Journal of Production Research*, 2020, The research studies the effects of industry 4.0 technologies on lean manufacturing practices and sustainable organizational performance. lean manufacturing practices are also found to have a positive impact on sustainable organizational performance.

Diabat, A., Khodaverdi, R. & Olfat, L., "An Exploration of Green Supply Chain Practices and Performances in an Automotive Industry", *The International Journal of Advanced Manufacturing Technology*, April 2013, This study refers that globalizations have increases the pressure on the enterprises that to increases the environmental as well as the organizational

performance. This study evaluated the relationships between specific GSCM practices and organizational performance.

A. M. Shaharoun, S. M. Yusof, N. M. Zakuan, "The Link Between Total Quality Management and Organizational Performance in Malaysian Automotive Industry: The Mediating Role of ISO/TS16949 Efforts", IEEE International Conference on Industrial Engineering and Engineering Management, ISBN:978-1-4244-4869-2 CD:978-1-4244-4870-8, ISSN: 2157-3611, This article is based on the study of impact of TQM & ISO/TS16949 efforts on the organizational performance of Malaysian automotive industry. Based on this study it is found that the TQM implementations have a strong and positive impact on organizational performance. And there is strong relationship between the TQM practices and the organizational performance.

Ganyang, Machmed Tun, and MM SE, "Positive Work Environment as Well as Positive Organizational Culture on The Overall Performance of Organization", Archives of Business Research 7.9 (2019): 64-70., 2019, TQM has been considered as an infrastructural strategy in the operations management research field. It is the most recognized models for operational excellence like lean operations, SCM, and technology management. To maintain the competitive advantage manufacturing and service organizations tend to implement this strategy. The evolution of total quality management considered as a set of practices, and its positive impacts on organizational performance.

Evans Sokro, "Analysis of The Relationship That Exists Between Organisational Culture, Motivation and Performance", Problems of Management in the 21st Century, Issue Year: 3/2012, This research studies the relationship between organizational culture, employee motivation and performance. The domains of organizational culture like individual beliefs, working environment, organizational values, employee motivation, employee relationships, and performance were studied. This study investigated that organizational culture has a direct impact on employee motivation that means alternately on organizational performance. The better organizational culture increases the motivational level of employees and motivational level of employees increases it will directly increase their performance and alternately the organizational performance.

Shahzad, F., Luqman, R. A., Khan, A. R., & Shabbir, L., "Impact of Organizational Culture on Organizational Performance: An Overview.", Interdisciplinary Journal of Contemporary Research in Business, 3(9), 2012, This article is referring to the measurement of

organizational culture and its impact on the organizational performance. This article refers that the analysis of wide literature, and organizational culture has deep impact on the variety of organizations process, employees and its performance. Also this research describes the different cultures of organizations. Also this article concluded that if organizations did commitment of policies with employees then employee performance will be increases and employee's performance is based on the organizational culture. Also to measure the performance of employees a balanced scorecard is the best tool. This article refers that a strong culture improves the overall performance of the employees.

Massoud Moslehpour, Ka Yin Chau, Yu-Te Tu, Khanh-Linh Nguyen, Momodou Barry & Kamasani Dhanasekhar Reddy, "Impact of Corporate Sustainable Practices, Government Initiative, Technology Usage, and Organizational Culture on Automobile Industry Sustainable Performance", Springer, July 2022, The study of this article focuses on the impact of core corporate sustainable practices also attributes of sustainable practices, government initiative, use of technology, and organizational culture on the sustainable performance of the automobile industry in India. The conclusion of this article indicated that the corporate sustainable practices also attribute of sustainable practices, technology usage, and organizational culture has a positive impact on the sustainable performance of the automobile industry. Also conclusion of this article indicated that the corporate sustainable practices also attribute of sustainable practices, technology usage, and organizational culture has significant linkage with the sustainable performance of the automobile industry. The article guides in developing the regulations to improve sustainable organizational performance using sustainable corporate practices.

Christopher D.IttnerDavid F.Larcker, "Quality Strategy, Strategic Control Systems, and Organizational Performance", ELSEVIER, Volume 22, Issues 3–4, April–May 1997, Pages 293-314, A Greater management accounting involvement in the implementation also in monitoring of strategic plans, prior studies suggest that few American or European firms employ formal strategic control systems. A strategic quality control affects the Organizational Performance.

Kavita Singh, "Predicting Organizational Commitment Through Organization Culture: A Study of Automobile Industry in India", Journal of Business Economics and Management, Patyal and Koilakuntla (2018) found that the hierarchical and rational cultures are the dominant types of culture, and top management commitment and Six Sigma structure are the most important aspects of the infrastructure and core QM practices in Indian manufacturing organizations.

Further, the results of the study showed that group culture and development culture are the most supportive culture types for both infrastructure and core QM practices.

Mohd Akhir, Ahmad, Mohd Norhasni Asaad, Rohaizah Saad, Rosman Iteng, Mohd Kamarul Irwan , Abdul Rahim, “Quality Management Practices and Organizational Performance: Impact of Sustainable Product Development”, *International Journal of Supply Chain Management (IJSCM)*, ISSN 1935-5726 AND E-ISSN 1935-5734, Vol 5, No 4 (2016), In the automotive industry a sustainable product development is an innovative means through which organization can meet global regulation standards. This study revealed that quality management practices have a positive relationship with organizational performance, where continuous improvement is the highest contribution of organizational performance. Once the quality management practices implemented in the organization it will increase the quality of customer's products. alternately organizational performance increases.

Roscore and Subramanian (2019) found that green organizational culture support pro-environmental HRM practices including hiring, training, appraisal, and incentivisation. Authors suggest the key enablers of green organizational culture include leadership emphasis, message credibility, peer involvement, and employee empowerment.

Al-Musadieq et al. (2018) found that there is a significant direct influence of organizational culture on work motivation and human resource performance; and there is a significant direct influence of work motivation on human resource performance.

Berberoglu (2018) has written that organizational climate is highly correlated with organizational commitment and perceived organizational performance. Simple linear regression outcomes indicated that organizational climate is significant in predicting organizational commitment and perceived organizational performance.

Verbeeten (2008) found that the definition of clear and measurable goals is positively associated with quantity performance as well as quality performance. In addition, the use of incentives is positively associated with quantity performance yet not related to quality performance. Finally, the effects of performance management practices in public sector organizations are affected by institutional factors. The results suggest that the behavioral effects of performance management practices are as important as the economic effects in public sector organizations.

Table No. 1: Leading definitions related to the theme of the study

Term	Definitions
Organizational Practices	Organizational Practices are the behaviors and actions of the employees.
Organizational Development	Organization development is the study and implementation of practices, systems, and techniques that affect organizational change, the goal of which is to modify an organization's performance and/or culture.
Green Supply Chain Management Practices	The term sustainable or green supply chain refers to the idea of integrating sustainable environmental processes into the traditional supply chain.
Human Resource Management Practices	HRM practices refer to organizational activities directed at managing the pool of human resources and ensuring that the resources are employed towards the fulfillment of organizational goals. HRM practices may differ from one organization to another and from one country to another.
Supply Chain Management Practices	Supply chain management is the practice of coordinating the various activities necessary to produce and deliver goods and services to a business's customers.
Organizational Performance	Organizational performance comprises the actual output or results of an organization as measured against its intended outputs.
Organizational Culture	Organizational culture can be referred to as the glue that keeps an organization together.

RECOMMENDATIONS: Researchers' Understanding

This study recommended that there is positive relationship between Supply Chain Management Practices, Organizational Practices, Human Resource Management, Green Supply Chain Management Practices, Organizational Culture with Organizational Performance and alternately

on the Organizational Development, hence other organizations may implement same practices for betterment of the overall organizational growth.



Chart No. 2: Recommendation: Researchers' Understanding

CONCLUSION:

Organisational Development is an essential criterion to be deliberated by the Organisations on regular intervals. The dynamic business world requires constant efforts in evolving business practices and ensuring developmental framework for Organisations. This study through the thoughtful review of literature concludes that there is potentially positive relationship between Supply Chain Management Practices, Organizational Practices, Human Resource Management, Green Supply Chain Management Practices, and Organizational Culture with Organizational Performance and alternately on the Organizational Development. The model recommended in the form of researchers' contribution states the Organisational practices in the sphere of Organisational Culture, SCM and HRM shall collectively lead to Organisational Development. Organizational Practices are the behaviors and actions of employees. The true representation of behaviour shall lead to a better culture and the enhanced Organisational culture shall have developmental impact on the Organisation.

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