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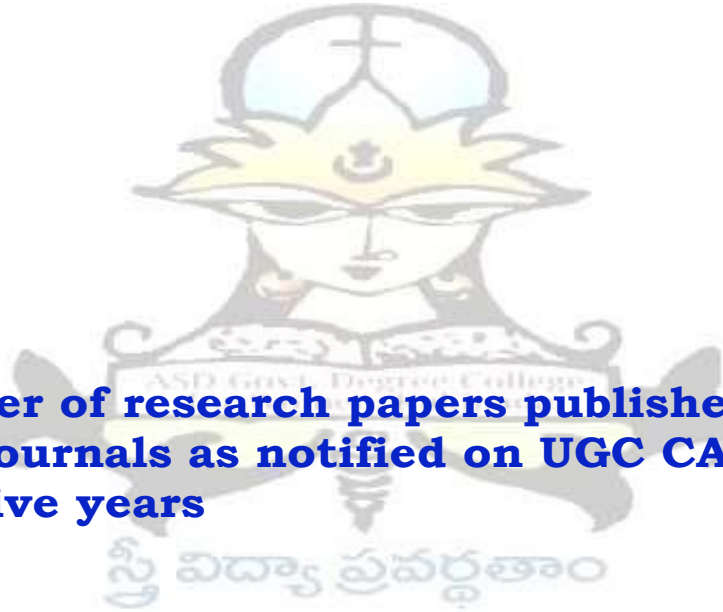
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3.4.3 Number of research papers published per teacher in the Journals as notified on UGC CARE list during the last five years

**NUMBER OF RESEARCH PAPERS
PUBLISHED
(2021-2022)**

3.4.3 Number of research papers published per teacher in 2021-2022

S.No	Title of paper	Name of the author/s	Department of the teacher	Name of journal
1	Amalgamation of Internet of things with Artificial Intelligence	N. Naga Subrahmanyeswari	Computer Science	Advances and Applications in Mathematical Sciences
2	Amalgamation of Internet of things with Artificial Intelligence	G.Satya Suneetha	Computer Applications	Advances and Applications in Mathematical Sciences
3	Pothana Bhagavatham loni dheerodhatthapragna sthree murthulu	K.Madhavi	Telugu	Bhava veena -Journal of literacy, culture & Language studies
4	Role of Earning Before Interest and Tax-Earning Per Share (EBIT-EPS) Analysis-With Special Reference to Visakhapatnam Steel Plant, -(RINL), Visakhapatnam	Rama Durga Sirisha Reddy	Commerce	The International journal of analytical and experimental modal analysis
5	Role of Long-Term Investment Decision in Cement Industry in India-With Special Reference to Kesoram Cement Industry, Basant Nagar, Telangana	Rama Durga Sirisha Reddy	Commerce	The International journal of analytical and experimental modal analysis
6	Comparison of Influence of muscular Strength and Endurance and Speed and Agility on Various Sports Persons Fitness Levels.	G. Pramila Rani, A. Pallavi	Physical Education	International Journal of Yoga, Physiotherapy and Physical Education
7	Bharateeya thatwam nandhu sthree prasthavyam	Dr. R. ArunaDevi	Sanskrit	International Journal of Multidisciplinary Educational research
8	A study of Rusk in Bond in Humanistic perspectives	B.N. Prathyusha	English	Yogyata international journal



AMALGAMATION OF INTERNET OF THINGS WITH ARTIFICIAL INTELLIGENCE

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Abstract

Every walk of human life has been revolutionized with the advent of Internet of Things and it made a significant impact in making the world more smarter than ever. The Internet of Things (IoT) is demarcated as an exemplar in which objects furnished with sensors, actuators, and processors that communicate among each other for a significant purpose. With its growing inclusiveness in all walks of life, it is identified that the typical application scenarios of IoT are based on the intelligent transmission and processing of huge amounts of data accumulated from various sources that can be devices or objects in the network connected together. The intelligent services that help users to make decisions smarter are the need of the hour. However, Artificial Intelligence (AI) empowered system in the IoT is strongly the hour of need to meet the demand for the existence of intelligent services that require an extremely strong data processing capability.

I. Introduction

Nowadays internet has become pervasive and is affecting the life of humans in many ways that are unimaginable. The human life is entering into

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an epoch where a number of appliances are connected to the internet. This is the modern era of “Internet of Things”, simply termed as IoT. Many technologies which work together are agglomerated and emerged as a single technology that is IoT. IoT devices are furnished with embedded sensors, transceivers, actuators and processors. Every field of life is transfigured by sway of “Internet of things”. As the growing inclusion of IoT in various walks of life, there comes the need for analyzing huge amounts of data sensed and accumulated by the various devices connected to the network. The analysis of such veracious amount of data finds the necessity of Artificial Intelligence and IoT to be going in hand in hand with each other. In the following section, this paper consists of brief introduction to AI and its applications. Then an overview of IoT and its applications is presented and it also focuses on how AI can be blended with IoT.

II. Artificial Intelligence

The term Artificial intelligence is the intelligence exhibited by machines, in contrast to the natural intelligence unveiled by human beings. It is a discipline of computer science that aims to create intelligent machines and has become a vital part of the Information Technology. It aims at transforming machines to have the ability of possessing natural intelligence of analysing things and act accordingly like humans. AI can be applied in many areas like education, finance, transportation, marketing, banking, politics, economics, healthcare, and game playing to lessen errors in decision making. It analyses the data which is used for optimization of tasks. The applications of Artificial Intelligence are shown in Figure 1.

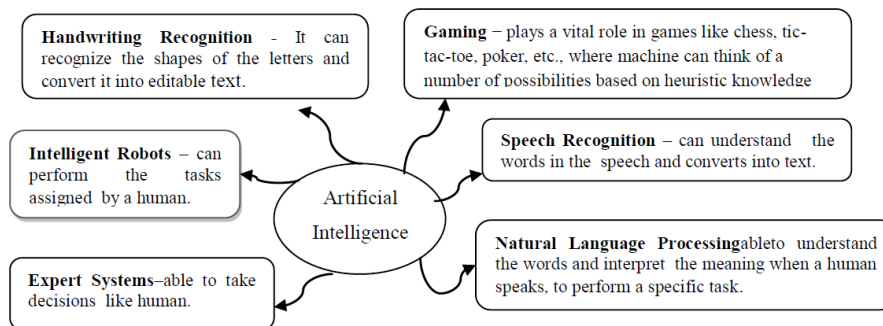


Figure 1. Applications of Artificial Intelligence.

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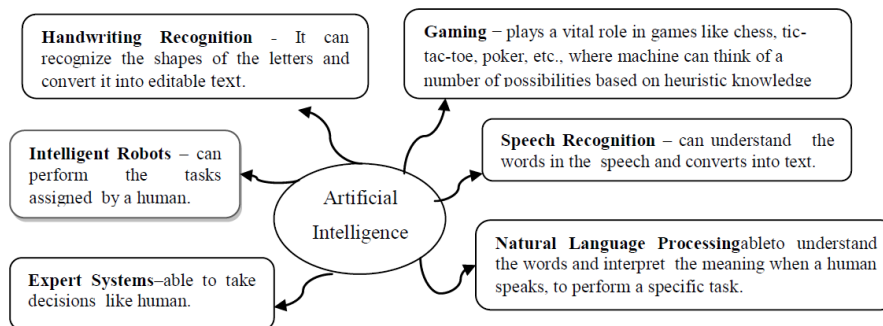


Figure 1. Applications of Artificial Intelligence.

III. Internet of Things (IOT)

Internet of Things (IoT) has brought about a revolution in modern technological era and intensifying speedily due to contemporary developments in communication technology as well as sensor manufacturing technology. Internet of things comprises of interconnection of physical entities like vehicles, consumer appliances and other things which are equipped with software, sensors, and actuators. The main objective of IoT is to connect the physical world with the digital world. Therefore, the physical world is generally the collection of sensors and the sensed data is translated into processable data, and this data has to be translated into commands that are to be executed by actuators. Due to the mounting importance in IoT, the number of areas intended to support IoT has augmented extensively. The architecture of IoT is shown in Figure 2.

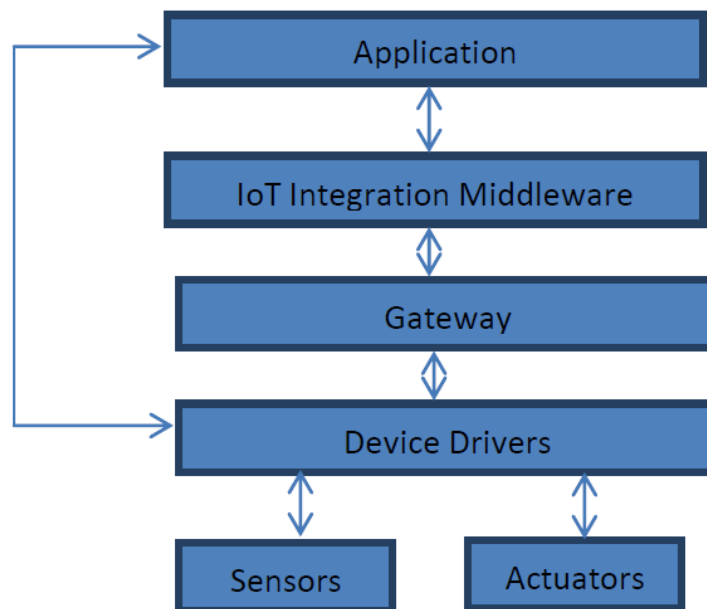


Figure 2. IoT Architecture.

IV. Proposed Architecture

The billions of sensors that will continue to be connected to the internet in future will generate exponentially more data. In traditional data analytics,

the data models that are used are generally static. These are of inadequate use, to address data that is unstructured which varies rigorously. In case of IoT, it is crucial to detect the relationships among huge volumes of input data produced by sensors. The devices connected to the Internet and are directed to central location, generate huge volumes of data and sensors can be embedded into all types of such devices. These big streams of data sensed by the sensors can be analysed through some Data Analytics and can be acted upon in specific manner that will be beneficial to the user. The proposed framework follows these five steps:

- Sense
- Transmit
- Store
- Analyse
- Act

Sense: Sensors accumulate data from the surroundings and transform it into valuable data. Data is considered as a heart of the IoT architecture.

Transmit: The accumulated data through the sensors will be in analog format. This data need to be collected and converted into digital data for processing. Data Acquisition Systems (DAS) execute the functions of data aggregation and conversion. The aggregated and digitized data is then received by the Internet gateway and it routes the data over the Internet or Wi-Fi, or wired LANs, to the next stage.

Store: Data for which in-depth processing is needed and where there is no need of instant feedback, is furthered to cloud-based systems or to physical data centre, where powerful computers will analyse and manage the data to store it in a secured manner.

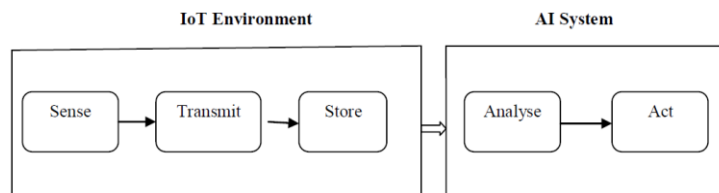


Figure 3. Architecture of Proposed Framework.

Analyse. In this step, the data accumulated is directed to the servers. This data is compared not only with the data acquired from the similar machines but also with the data acquired previously from the same machine. The proposed system can identify the minute changes and notify the user about the malfunctions that can be focused. These results of analysis will be communicated to destined smart phone within no time. This Analysis of data is performed using Deep Learning algorithms to detect patterns in the data generated by IoT devices. Deep Learning encompasses automatic feature detection from the existing data. This data can be Transactional data, multimedia data, sequence data, text data etc. This is the phase which determines the true value of any IoT service.

Act. Act can be considered as a means of performing necessary action that can be an insightful action performed physically like automatically switching off a device when it's sensor's data reaches a specified threshold or simply send a text message to the specified source like a smart refrigerator sending a text message to a user when it is out of milk. Whatever may be the result of "Act", it is entirely based on the analysis of the input data received. AI when combined with IoT, evolves the emerging trend in technological field i.e. "Intelligence of Things"

$$\text{AI} + \text{IoT} = \text{The Intelligence of Things.}$$

In forthcoming days, there will be a technological evolution in all walks of life, where the sensor-laden world would be merged with an artificially intelligent one. So the future of Artificial intelligence will be extended into the real world of everyday objects. This interface that will become enlivened with intelligence.

V. Applications

AI technology integrated with IoT has number of applications in numerous fields and further scientists, engineers, and technologists have begun to implement it in various circumstances. For example, wearable devices that track a patient's health are already in use but now these can be used to provide real-time updates to the patients about their health .As an another example, a wall in a house becomes damaged by water incursion. By the time of notice, odds of the wall may need to be replaced. If the wall had

sensors for moisture detection, it sends an alert so that necessary action can be taken immediately before the wall gets damaged. If artificial intelligence is entrenched into the home in the above case and the moisture sensors access were given to it, so that it could instantaneously contact a repair service to fix the leak, assign a deal based on existing market conditions and does the payment.

VI. Conclusion

In the near future both IoT and Artificial Intelligence (AI) will play a vital role in various ways. There are bigeminal causes which impulse the growing need for both these technologies and many industries, scientists, governments, technologists and engineers have started to enforce it in manifold circumstances. The benefits and potential opportunities of both the technologies i.e., AI and IoT can be proficient only when they are conjunctive, both at the devices end as well as at the server end and which can be called as “The Intelligence of Things”.

This paper presented an overview of how IoT and AI can be merged together to make the analysis of IoT sensed data simpler and, in-turn help in taking smarter decisions. However, a lot of innovation need to take place in the areas of IoT applications combined with AI. These fields will definitely affect human life in unbelievable ways in the near future.

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ప్రభుత్వ డిగ్రీ కళాశాల : చేబ్రోలు
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(ఆచార్య నాగార్జున విశ్వవిద్యాలయ అనుబంధ కళాశాల)
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ప్రభుత్వ డిగ్రీ కళాశాల : కోవూరు

స్టేట్ బిడి కాలనీ, పెద్దపడుగుపాడు, కోవూరు టౌన్,
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3-4 మార్చి 2022



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వ్యక్తిత్వములు - విశ్లేషణ

- కె. హాధని, తెలుగు అధ్యాపకురాలు, అన్నవరం సత్యవతీ దేవి ప్రభుత్వ మహిళా కళాశాల (స్వయంప్రతిపత్తి), కాకినాడ, కడప.

శ్రీమద్రామాయణ భారత భాగవత పురాణేతిహాసములు భారతదేశం మానవాళికి అందించిన అపూర్వ నిధులు. భూమి మీద మానవులు ఉన్నంత కాలం జీవన గమనానికి కరదీపికలై ధర్మ పథాన్ని నిర్దేశిస్తూ, ఆశ్రయం చిన వారికి కల్పవృక్షములై కామితార్థములను ప్రసాదిస్తూ ఉన్నాయి. చరిత్ర కందనంత ప్రాచీన కాలములోనే వేదముల పరమార్థాన్ని అరచేతిలో వెన్నముద్ద రీతిగా అందించటానికి అవతరించిన ఈ మహాతిహాసములు ప్రపంచ వాఙ్మయ చరిత్రలోనే 'నభూతో నభవిష్యతి'. ఎన్నో భాషలలోనికి అనువాదాలు, వ్యాఖ్యానాలతో మహానైతంగా అలరారుతున్నాయి. యుగాలు గతించినా, తరాలు మారినా ఎప్పటికీ మారని శాశ్వత సత్యములను, సర్వ కాలీన సర్వ జనీన ధర్మములను బోధిస్తూ నేటికీ నిత్య నూతనంగా విరాజిల్లుతూనే ఉన్నాయి.

శ్రీమద్భాగవతం సంస్కృతంలో మహర్షి బాద రాయణుడు రచించిన అష్టాదశ పురాణములో ఒకటిగా ప్రసిద్ధి పొందింది. భారతకథానంతరము జరిగిన పరిణామాలతో ప్రారంభమై శ్రీకృష్ణ భగవానుని దివ్య లీలా విలాసముల వర్ణనములతో భక్త జనులకు ఉపాధేయముగా ఎన్నో పుణ్య చరిత్రలకు ఆలవాలమైనది భాగవతము. ఒకప్పటి ఆర్యావర్తములో వాస్తవముగా సంభవించిన సంఘటనలనే వ్యాసుడు పురాణ రూపములో ప్రవచించాడు. దానినే శ్రీ శుక మహర్షి పరీక్షిత్తునకు వినిపించాడు. ఆ సంస్కృత భాగవతమును క్రీ.శ. 15 వ శతాబ్దికి చెందిన కవి, సహజపండితుడు అయిన పోతన ఆంధ్రీకరించాడు. పోతన భాగవతంలోని

స్త్రీల పరిస్థితులు, వ్యక్తిత్వం ఎటువంటివో అంచనా వేయటమే ఈ వ్యాసం యొక్క ఉద్దేశ్యం.

భాగవతములోని స్త్రీలు - వారు పాత్రలు కారు. వ్యక్తులు. కవి యొక్క ఊహలోకము నుండి, లేఖని ద్వారా జాలువారిన కల్పనాజనితమూర్తులు కారు. ఒకప్పుడు ఈ నేలపై సజీవముగా నడయాడిన మూర్తులు. కాబట్టి వారి యొక్క ప్రవర్తనలు, మాటలు వారి నిజమైన వ్యక్తిత్వాన్ని మనకు వాస్తవముగా అందిస్తాయి. కాబట్టి పోతన భాగవతములోని స్త్రీ అంటే ఈ భారతావనిలో ఒకప్పుడు నడయాడిన స్త్రీ అని అర్థము చేసుకోవచ్చు. అయితే, మహా భారత కాలమును, ఆధునిక కాలములను పోల్చి చూస్తే సామాజిక, ఆర్థిక, రాజకీయ పరిస్థితులలో పూర్తి భిన్నమైన మార్పులు వచ్చాయి. అయినా వ్యక్తుల ప్రవర్తనలను బట్టి, ఆ కాలము నాటి నేపథ్యాన్ని ఆధారంగా చేసుకొని, ఏ కాలములోనైనా వారి యొక్క సహజ స్వభావములను విశ్లేషించవచ్చు.

ఉదాహరణకు భాగవతంలో ద్రౌపదిని తీసుకుందాం. ద్రౌపది ఉన్నతమైన వ్యక్తిత్వంతో స్త్రీ జాతికే వన్నె తెచ్చే గుణ సంపదలతో అసమాన ధీరగా, వివేకవంతురాలిగా కనిపిస్తుంది. అశ్వత్థామ తన కుమారుల తలలు సరికి చంపాడని విని ద్రౌపది శోకార్తయై నేలకూలిపోయింది. ఇందుకు ప్రతీకారంగా అర్జునుడు అశ్వత్థామను త్రాళ్ళతో కట్టి పశువు వలె ఈడ్చుకొని వచ్చి ద్రౌపది ముందు పడవేసి చంపటానికి సిద్ధపడుతుండగా ద్రౌపది ఆపింది. ఆ సమయంలో ద్రౌపది చూపించిన కరుణ, పాటించిన సంయమనం అనితర సాధ్యం. ఐదుగురు కొడుకులను

పోగొట్టుకున్న దుఃఖంతో కూడిన ఆగ్రహవేళాలను అశ్వత్థామ పై చూపించలేదు. పైగా మెల్లగా మృదువుగా అతనితో సంభాషించింది. “భూసురుడవు, బుద్ధి దయా భాసురుడవు... శిశుమారణ మాసుర కృత్యము ధర్మమగునే తండ్రీ!” అని సూటిగా ప్రశ్నించింది.

“ఉద్రేకంబున రారు శస్త్ర ధరులై, యుద్ధావనిన్ లేరు, కిం చిద్ద్రోహము నీకుఁ జేయరు, బలోత్సేకంబుతోఁ జీకటిన్ భద్రాకారులఁ బిన్న పావల రణప్రాధ క్రీయా హీనులన్

నిద్రాసక్తుల సంహరింప నకటా! నీ చేతులెట్లాడెనో?”
- శ్రీమహా భాగవతము, 1-162

అని నిద్రపోతున్న వారిని, పిల్లలను చంపటానికి నీకు చేతులెట్లు వచ్చాయి? అని మృదు తీవ్ర స్వరముతో అడిగింది. ఇలా అడగటానికి ఎంతో గుండె దిటవు ఉండాలి. భీముడు అశ్వత్థామను చంపుతానన్నప్పుడు ద్రౌపది అశ్వత్థామ తల్లియైన కృపిని తలచుకొంది. “ద్రోణునితోపాటు సహగమనం చేయకుండా పుత్ర ప్రేమతో ఇంటిలోనే ఉండిపోయిన ద్రోణపత్ని కృపి నేడు పుత్రశోకంతో ఎంత దఃఖిస్తుందో కదా!” అని మాతృప్రేమ అంటే ఏమిటో తెలియజెప్పింది. తన వలె పిల్లలను పోగొట్టుకొని మరొక తల్లి తనలాగా బాధ పడకూడదని భావించిన ‘సుస్వభావ’ ద్రౌపది. అయితే స్త్రీ సహజమైన మాతృ స్వభావాన్నే ద్రౌపది ప్రదర్శించింది. ఇందులో విశేషమేమీ లేదు అని కూడా అనుకోవచ్చు కదా. ఇక్కడ చెప్పుకోదగిన మరో విశేషం ఉంది. అదేమిటంటే నిజానికి అశ్వత్థామ చిన్న పిల్లలను చంపేటంత క్రూరుడు కాడు. భారత కథ మొత్తాన్ని సరిగ్గా పరిశీలిస్తే ఈ విషయం బోధ పడుతుంది. అశ్వత్థామ అప్పుడు చేసిన క్రూర చర్య అతని సహజ స్వభావము కాదు. యుద్ధములో తోడలు విరిగి పడి దీనావస్థలో అవసాన దశలో ఉన్న దుర్యోధనుని చూసిన దఃఖోద్రేకములో అతడు చేసిన పని అది. అది కూడా పాండవులను చంపటమే అతని లక్ష్యం కానీ ఉపపాండవులను చంపటం కాదు. చీకటిలో తెలియక

పాండవులు అనుకొని వారి కుమారులను చంపాడు. అశ్వత్థామ కూడా తాను చేసిన నిందార్థమైన పనికి క్రుంగిపోతున్నాడు. “ఇట్లర్జునుండు దెచ్చి చూపిన బాలవధ జనిత లజ్జా పరాజ్ఞుండైన కృపి కొడుకు”ను చూచి ద్రౌపది అతనికి నమస్కరించి ద్రౌపది అతనితో మాట్లాడింది అని పోతన వర్ణించాడు. ఈ పరిస్థితులను అక్కడ ఉన్న మహామహాలెవరూ గుర్తించలేదు. ఒకవేళ గుర్తించినా, దానిని అంగీకరించే స్థితిలో లేరు. కానీ ఒక్క ద్రౌపది మాత్రమే వివేకంతో ఆలోచించింది. వ్యక్తుల సాధారణ సాధారణ ప్రవర్తనలను, వ్యక్తిత్వాలను, న్యాయా న్యాయాలను, ఒక నిర్ణయాన్ని తీసుకొని అమలు పరచిన తర్వాత జరిగే పరిణామాలను ఆవేశ పూరితము కాని స్థిరబుద్ధితో ఆలోచించగలిగిన ప్రజ్ఞావంతురాలు ద్రౌపది.

కుంతీదేవి శ్రీకృష్ణుని పరమాత్మునిగా తెలుసుకున్న గొప్ప జ్ఞానిగా కనబడుతుంది. అశ్వత్థామ ప్రయోగించిన బ్రహ్మశిరమనే అస్త్రము బారి నుండి ఉత్తరా గర్భమును సంరక్షించిన శ్రీకృష్ణుని అనేక విధాలుగా స్తుతించింది.

“జవనిక మఱువున నాట్యంబు సలుపు నటుని చందంబున మాయా యవనికాంతరాళంబున నిలువం బడి నీ మహిమచేఁ

బరమహంసలు వివృత రాగద్వేషులు నిర్మలాత్ములు నయిన మునులకు సదృశ్యమానుండవయి పరిచ్చి న్నుండవు గాని నీవు మూఢదృక్కులు గుటుంబవతులు నగు మాకు నెట్లు దర్శనీయుండ వయ్యెద్రు? శ్రీకృష్ణ! వాసుదేవ!” అని శ్రీకృష్ణుని పరమాత్మ తత్వాన్ని స్తుతించి ప్రార్థించింది.

భాగవతములో ఇంకా గాంధారి, సురుచి, సునీతి, సుకన్య, రేణుక మొదలగు స్త్రీమూర్తులు తమ ప్రత్యేకమైన వ్యక్తిత్వములతో ప్రసిద్ధి పొందారు. ద్రౌపది, కుంతి, దేవహూతి వంటి వివేకమతులే కాక దితి వంటి వివేక హీనులు కూడా ఉన్నారు. కశ్యపుని భార్యయైన దితి సంతాన వాంఛతో మదనాతురయై సాయం సంధ్యా సమయమని, నిషిద్ధ సమయమున సంగమము తగదని

కశ్యపుడు చెప్పినా వినిపించుకోకుండా అతనిని అంగీకరింపజేసి, హిరణ్యాక్ష హిరణ్యకశ్యపులనే లోకకంటకులకు తల్లియైన అపకీర్తిని కూడా మూటకట్టుకుంది. వివేక హీనులైన స్త్రీల వల్ల లోకానికి జరిగే అనర్థాలకు ఇది మంచి ఉదాహరణగా నిలుస్తుంది. దితికి పూర్తి భిన్నమైన చరిత్ర దేవహూతిది. కర్ణముడనే మహా తపస్వికి భార్యయై, నారాయణాంశయైన కపిలాచార్యుని కుమారునిగా పొంది ఆయన వల్ల వివిధ వేదాంత విషయాలను, తత్వజ్ఞానమును పొంది ధన్యురాలైంది దేవహూతి. దితి కేవలము సంతానమును కోరుకొనగా దేవహూతి మాత్రము “తత్వ సంహిత నాకు దవిలి తెలుపు సుతుని కృప సేసినను గావు సుజన వినుత!” అని వివేకముతో సత్యంతానమును కోరుకొని, పొంది తరించింది.

భాగవతంలోని సప్తమ స్కంధములోని ప్రహ్లాద చరిత్రలో ధర్మరాజు యొక్క కోరికపై నారదుడు స్త్రీ ధర్మములను వివరిస్తాడు.

“నిలయము పాటించి నిర్మల దేహయై శృంగార మే ప్రాధ్దుఁ జేయవలయు
సత్యప్రియాలాప చతురయై ప్రాణేశు చిత్తంబు ప్రేమ రంజింపవలయు
దాక్షిణ్య సంతోష ధర్మ మేధాదుల దైవతమని స్ర్రియుఁ దలపవలయు
నాథుఁడే పద్ధతి నడచు నా పద్ధతి నడచి నద్బంధుల నడపవలయు
మార్దవమునఁ బతికి మజ్జన భోజన శయన పాన రతులు జరపవలయు
విభుషిండు పతితుషడైన వెలవిది పాతివ్రత్య మహిమఁ బుణ్యుఁ జేసి మనుపవలయు”

- శ్రీమహా భాగవతము, 7 - 416

ఇక్కడ చెప్పిన స్త్రీ ధర్మములు కొన్ని విడవారముగా కనిపిస్తాయి. నాథుడే పద్ధతి నడిస్తే ఆ పద్ధతిలోనే స్త్రీ నడవాలి. నిరంతరం భర్తను కనిపెట్టుకుని ఉండి పొద్దు తిరుగుడు పువ్వులాగా భర్తకు అనుగుణంగా తన చర్యలను

తీర్చుకుంటూ ఉండాలి. ఇంకా విపరీతమే మంటే ‘భర్త పతితుడైతే భార్య తన పాతివ్రత్య మహిమతో అతనిని మంచి మార్గములో పెట్టి రక్షించాలనటం. అయితే భాగవతంలో ఇటువంటివి బోధనల రూపంలోనే ఉన్నాయి గానీ, వీటికి ఉదాహరణలుగా నిలిచి తమ జీవితములను ‘ధన్యము చేసుకొన్న’ మహిళామణులెవరూ కన్పించరని చెప్పవచ్చు. ఇంకా భాగవతములో చెప్పిన స్త్రీ ధర్మాలు ఇన్నీ అన్నీ కావు.

“తరుణి తన ప్రాణ వల్లభు, హరి భావముగా భజించి యతఁడును దానున్
సిరి కైవడి వర్తించును హరి లోకము నందు సంతతా నందమునన్”

- శ్రీమహా భాగవతము, 7 - 417

స్త్రీ తన పతిని విష్ణునిగా భావించి సేవించాలి. అలా చేస్తే అనంతర కాలంలో వైకుంఠంలో వారు లక్ష్మీ నారాయణులై నిరంతరానందముతో వెలుగొందుతారు.

“ఉపవాసంబులు వ్రతములు, దపములు వేయేల? భర్త దైవత మని ని ష్కల్యుషతఁ గొల్పిన సాధ్యికి నృపవర! దుర్లభము లేదు నిఖిల జగములన్”

- శ్రీమహా భాగవతము, 7- 418

ఈ ధర్మములు శాశ్వత ధర్మములు కాలేకపోయాయి. కాల పరీక్షకు నిలబడలేక కాలప్రవాహంలో కొట్టుకొని పోయాయని చెప్పవచ్చు. ఇందుకు ఆధునిక కాలంలో ఏర్పడిన అవగాహన, చైతన్యములు కారణములు. ఇందులో స్త్రీల కంటే పురుషుల పాత్రయే అధికం. ఏ పురుషులైతే స్త్రీలను అణచివేసి వారి దీనస్థితికి కారణమయ్యారో, ఆ పురుషులే వారిలో చైతన్యాన్ని తీసుకొని రావటానికి, వారిని ఉన్నత స్థితిలో నిలపటానికి ప్రథమ కారణమవటం ఒక వింత.

పూర్వ కాలములో స్త్రీలు ఎదుర్కొన్న భయంకర పరిస్థితులు ప్రస్తుత కాలములో లేకపోయినా, నేటికీ మహిళల పట్ల వివక్ష కొంత కొనసాగుతోందన్నది కాదనలేని

సత్యం. భగవంతుని సృష్టిలో అపూర్వమైనది మానవజాతి. అందులో స్త్రీ పురుషులిరువురూ సమానులే. సమానంగానే భూమి మీద జన్మించారు, అయినా ఎందుకో నేటికీ పురుషులు స్త్రీలను తమ కంటే తక్కువ వారని అనుకుంటారు. స్త్రీలను తమ పని వారని అనుకుంటారు, వారి చేత పనులు చేయించుకోవటం తమ హక్కుగా భావిస్తారు. కుల, మత, వర్గ, జాతి పరమైన అహంకారాల వంటిదే ఈ పురుషాహంకార స్వభావమని భావించవచ్చు. తెలివితేటలలో, ఆలోచనలలో ఇద్దరూ సమానులే అయినా మగవారు మాత్రం దానిని అంగీకరించరు. తమ కంటే హెబ్బాదాలో, అధికార పదవిలో ఎక్కువ స్థాయిలో ఆడవారు ఉండటాన్ని చాలామంది మగవాళ్ళు సహించలేరు. “స్త్రీ బుద్ధి: ప్రళయంకరీ” అని ఒక దిక్కుమాలిన ప్లేట్‌మెంట్ ఇచ్చి పారేసి, ఆడవాళ్ళ వలన పురాణాలలో,

చరిత్రలో జరిగిన అనర్థాలను పదుల సంఖ్యలో చెప్పే మగవారు అవి కాకుండా మిగిలినవన్నీ పురుషుల బుద్ధి వల్లనే జరిగాయని మాత్రం అసలు ఒప్పుకోరు. స్త్రీలపై తమ ఆధిపత్యాన్ని నిరూపించటానికి భౌతికంగా దాడులు చేయటమే సరియైన మార్గమని చాలామంది మగవాళ్ళు నమ్ముతారు. కానీ స్త్రీలను పురుషులు తమ బానిసలుగా భావించకూడదు. అలాగని వారిని పైనుంచి క్రిందికి దిగి వచ్చిన దేవతామూర్తులనీ, స్త్రీలే సమస్త విశ్వానికీ సర్వస్వమనీ నిత్యమూ కీర్తిస్తూ ఉండవలసిన అగత్యము కూడా లేదు. మహిళలను మహిళలుగా, తమ సాటి వ్యక్తులుగా గుర్తించి వారి పనులను వారిని చేసుకోనిస్తే చాలు. అప్పుడు ఈ భువి స్వర్గమై విలసిల్లుతుంది.

మంగళం మహల్.



Role of Earning Before Interest and Tax-Earning Per Share (EBIT-EPS) Analysis-With Special Reference to Visakhapatnam Steel Plant, -(RINL), Visakhapatnam.

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ABSTRACT

EBIT-Earnings before Interest and Taxes. Accountants like to use determent Operating Income for this income statement item, but finance people usually refer to it as EBIT. Either way, on an income statement, it is the amount of income that a company has after subtracting operating expenses from sales (hence the term net operating income). Another way of looking at it is that this is the income that the company has before subtracting interest and taxes (hence, EBIT). EAT-Earnings after Taxes. Accountants call this Net Income or Net Profit after Taxes, but finance people usually refer to it as EAT. To maximize the value of the share, the firm has to make investment and finance decisions. Financing decision represents the ways of financing the project and the investment decision determines the amount of funds required. The various sources of finance include debentures, preference shares, long term loans, retained earnings or by issuing ordinary shares.

Keywords: EBIT, EPS, EAT, Impact on Profitability.

JEL Codes: G1, F21, F43, O43

1. Introduction:

The debt equity mix of a firm is known as capital structure. Debentures have payment of interests. Equity have payment of dividend. The introduction of debt in the capital structure increases the component of equity because debentures are tax deductible. The term leverage means ability of the firm in using fixed cost assets and funds towards magnifying economic welfare of its owner. The leverage relation to the employment of funds for which the company has to pay a fixed cost or fixed return. When the company's return exceeds the cost of fixed assets, then it is called as favorable leverage. High expense of leverage higher risk, but higher expected return.

Leverages are of three types namely Financial Leverage, Operating Leverage and Combined Leverage. Operating Leverage refers to the use of fixed costs. Operating Leverage is determined by the relationship between the firm sales revenues and its EBIT. The EBIT are also generally called as

Operating Profit. Operating Leverage affects firm's Operating Profit, Financial Leverage represents the relationship between the firm's EBIT and the earnings available for ordinary shareholders. The Operating Leverage is the firm's ability to use fixed operating charges to magnify the effects of changes in Sales and EBIT.

$$\text{DOL} = \frac{\% \text{ Change in EBIT}}{\% \text{ Change in Sales}}$$

Financial Leverage:

The fixed cost results in financial leverage and cause PAT to vary along with change in EBIT. The fixed charges among sources of funds, such as debt and preference capital along with the owners' equity etc., in the capital structure is described as financial leverage.

Degree of Financial Leverage:

It is defined as the percentage change in EPS to percentage change in EBIT.

$$\text{DFL} = \frac{\% \text{ Change in EPS}}{\% \text{ Change in EBIT}}$$

Combined Leverage:

Operating and Financial Leverage together cause wide fluctuations in EPS for a given change in sales. Employing a high level of operating and financial leverage, even a small change in sales will have dramatic effect on EPS.

$$\text{DCL} = \frac{\% \text{ Change in EPS}}{\% \text{ Change in Sales}}$$

2. Review of Literature:

- ❖ **G. Suresh Krishna (2020)**, (EBIT is calculated by Revenue-Cost of good sold-Operating expenses – depreciation) Also known as Profit before interest & taxes (PBIT) equals to Net income with interest & taxes added to it. The interest coverage ratio of Tata Motors Limited is very less in the year 2012-13. It is fluctuating throughout the study period. The ratio should be at least 3 times for comfortable service of debt but here the ratio is more than 2 in many years and but it declines to 1.23 in the year 2012-13. This is because of debt swapping,
- ❖ **Rajshree Barmase and Dr. Harish Shukla (2013)**, The tax benefit is the reduction in income taxes that results from taking an deduction from taxable income. Hence interest on debt is a tax-deductible expense, taking on debt creates a tax benefit. Since a tax shield is a way to save cash flows. It increases the value of the business and these years the tax on interest paid could be saved as cash flows and it increases the value of the business.

3. Objectives of the Study:

- ❖ This study is aimed at analyzing profitability, leverages and earnings before interest and taxes (EBIT) and earnings per share (EPS) with a view to examining their relative importance and impact on overall profitability and earnings per share.
- ❖ To understand and analyze the leverage position of the company and To examine the impact of leverage on EPS.

4. Hypotheses of the Study:

H0: There is No impact on overall profitability and earnings per share of Visakhapatnam Steel Plant.

H1: There is No impact on overall profitability and earnings per share of Visakhapatnam Steel Plant

6. Need for the study:

The present study is confined to only VISAKHAPATNAM STEEL PLANT (RINL). The time period considers for performing the study is eight-year various facts of financial performance. The analysis of the effect of different patterns of financing or the financial leverage on the level of returns available to the shareholders, under different assumptions of EBIT is known as EBIT-EPS analysis. A firm has various options regarding the combinations of various sources to finance its investment activities.

7. Methodology of the Study:

Source of data:

- ❖ The methodology adopted or employed in the study was mostly on secondary data collection i.e.
- ❖ Company annual reports
- ❖ Publications
- ❖ Newspapers like Endau, Hindu etc.

Tools of Analysis:

Financial performance on leverage analysis of the company has been measured on the basis of operating, financial and combined leverage. Important statistical tools and techniques like correlation analysis.

Earnings Before Interest and Tax:

Earnings before interest and interest and taxes accountants like to use the term net operating income for this income statement item, but finance people usually refer to it as EBIT; either way, on an income statement it, is the amount of income that a company has after subtracting operating expenses from sales (hence the term net operating income). another way of looking at it is that this is the income that the company has before subtracting interest and taxes (hence EBIT).

Earning after Tax:

Earnings after taxes, accountants call this net income or net profit after taxes but finance people usually refer to it as EAT.

Earnings Per Share:

Earnings per share, this is the amount of income that the common stockholders are entitled to receive (per share of stock owned). this income may be paid out in form of dividends, retained and reinvested by the company, or a combination of both.

OPERATING LEVERAGE:

Operating leverage results from the existence of fixed costs that help in magnifying net operating income fluctuations flowing from small variations in revenue. The fixed cost is treated as fulcrum of leverage. If a firm does not have fixed costs, then there will be no operating leverage.

Degree of Operating Leverage:

It is defined as the percentage change in earnings before interest and taxes to a given percentage change in sales. DOL depends upon the amount of fixed elements in the cost structure.

$$\text{DOL} = \frac{\text{Contribution}}{\text{EBIT}}$$

Financial leverage:

The fixed cost results in financial leverage and cause PAT to vary along with change in EBIT. The fixed charges among sources of funds, such as debt and preference capital along with the owners equity etc., in the capital structure is described as financial leverage.

Degree of Financial Leverage:

It is defined as the percentage change in EPS due to gain in percentage change in EBIT.

$$\text{DFL} = \frac{\text{EBIT}}{\text{EBT}}$$

Combined Leverage:

Operating and Financial Leverage together cause wide fluctuations in EPS for a given change in sales. Employing a high level of operating and financial leverage, even a small change in sales will have dramatic effect on EPS.

Degree of Combined Leverage

Total leverage is simply expressed as financial leverage multiplied by operating leverage. The operating leverage has its effect on operating risk and is measured by the percentage of change in sales. The financial leverage has its effects in financial risk and is measured by the percentage change in EPS due to percentage change in EBIT. If both are combined, the result is total leverage and the risk associated with combined leverage is known as total risk.

$$\mathbf{DCL = DFL \times DOL.}$$

8. Need for the Study:

- ❖ The EBIT-EPS analysis is an important tool to analyze the impact of alternative financial plans on the shareholders income and in variability sales is the major factor to determine the EBIT-EPS.
- ❖ When the fixed cost remains constant a small change in sales leads to the factor increase in EBIT. Fixed cost does not remain constant over the year the year and may vary from year to year therefore, higher the fixed cost, higher the variability in EBIT when there is small change in sales.

9. Limitations of the study:

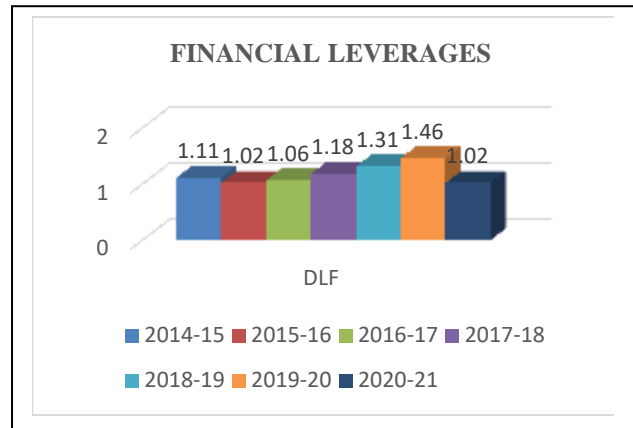
- ❖ The study is based on secondary data and only the period of 8 years is considered for analysis.
- ❖ All the calculations are made on the basis of data given in the VISAKHAPATNAM STEEL PLANT (RINL).
- ❖ Due to time constraint, some of the external factors affecting the leverage were not taken into account.

10. Data Analysis:**Degree Of Financial Leverages:**

The degree of financial leverage is defined as percentage change in earning per share (EPS) that results from a given percentage change in earnings before interest and taxes (EBIT).

$$\mathbf{DFL = \frac{EBIT}{EBT}}$$

YEAR	EBIT	INT.	EBT	DLF
2014-15	67.17	5.96	61.19	1.11
2015-16	226.28	6.11	220.19	1.02
2016-17	141.06	7.30	135.79	1.06
2017-18	75.26	13.88	63.38	1.18
2018-19	65.34	17.58	49.76	1.31
2019-20	303.81	15.55	290.26	1.46
2020-21	29.55	0.75	28.20	1.02



Result and Analysis:

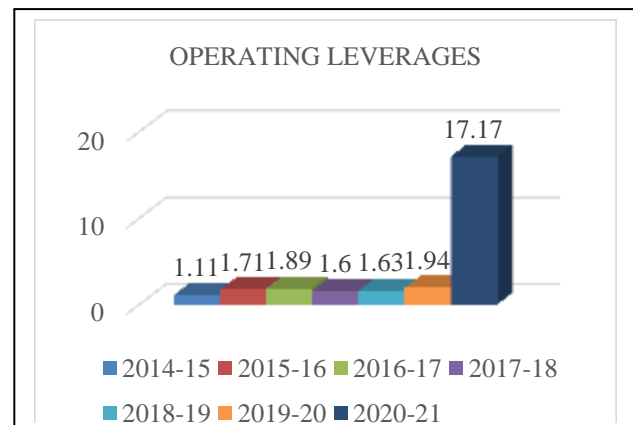
From the above table, it is observed that the financial leverage was fluctuated during the study period because of fluctuations in interest rates. The interest expenses was increased from the year 2014-2021 and thereafter it was decreased. Increase of EBIT and reduce of interest, the EBT was high in the year 2018, the high EBIT and EBT would contribute to high DFL (1.46) in that year. In the year 2019-20, both EBIT and EBT was increased in the same direction, with that the DFL was decreased to 1.02 times, which was low during the study period

Degree of operating leverages:

The degree of operating leverage is defined as percentage change in operating income or (EBIT) that results from a given percentage in sales. (DOL) depends upon the amount of fixed elements in the cost structure

$$DOL = \frac{\text{CONTRIBUTION}}{\text{EBIT}}$$

YEAR	CONTRIBUTION	EBIT	DOL
2014-15	73.57	67.17	1.11
2015-16	386.18	226.28	1.71
2016-17	228.91	141.06	1.89
2017-18	141.13	75.26	1.60
2018-19	126.64	65.34	1.63
2019-20	592.41	303.81	1.94
2020-21	506.91	29.55	17.17



Result and Analysis:

From the above table, it is observed that the DOL of the company was fluctuated during the study period this is due to changes in the contribution and EBIT. In the year 2020-21 the contribution was Rs 506.91Cr and EBIT was declined to Rs 29.55Cr, because of increase of operating expenses. With that effect DOL was 17.17 times in that year. In the year 2014-15 the sales of the company was low with that EBIT also low because of low contribution and EBIT, the company's DOL was low i.e 1.11 times. This means that with every 1% change of sales, the EBIT is going to change only 1.11%

Calculation of coefficient of correlation between DCL and EPS

Correlations

/variables=dcl eps /print=twotail sig /missing=pairwise.

Correlations

Correlations			
		DCL	EPS
DCL	Pearson Correlation	1	-.128
	Sig. (2-tailed)		.817
	N	7	7
EPS	Pearson Correlation	-.128	1
	Sig. (2-tailed)	.817	
	N	7	7

Interpretations:

The co-efficient of correlation between DCL and EPS $r = -0.128$ & $p > 0.05$ hence the relationships is insignificant and weak relationship existing between DCL and EPS.

Calculation of coefficient of correlation between DFL and EPS

Correlations /variables=df1 eps /print=twotail sig /missing=pairwise.

Correlations

Correlations			
		DFL	EPS
DFL	Pearson Correlation	1	.438
	Sig. (2-tailed)		.325
	N	7	7
EPS	Pearson Correlation	.438	1
	Sig. (2-tailed)	.325	
	N	7	7

Interpretations:

The co-efficient of correlation between DFL and EPS $r= 0.438$.

The significant values is $0.325 > 0.05$ hence the relationship is significant and both variables are moving in same direction positively.

Trend Analysis Of Degree Of Financial Leverages

YEAR	DFL
2014-15	1.11
2015-16	1.02
2016-17	1.06
2017-18	1.18
2018-19	1.31
2019-20	1.46
2020-21	1.02
2020*	1.06
2021*	1.12
2022*	1.14

Trend Analysis Of Degree Of Operating Leverages

YEAR	DFL
2014-15	1.11
2015-16	1.02
2016-17	1.06
2017-18	1.18
2018-19	1.31
2019-20	1.46
2020-21	1.02
2020*	1.06
2021*	1.12
2022*	1.14

11. Findings of The Study

- ❖ The fixed cost and EBIT both were fluctuated with the contribution was also increased at the end of the study period.
- ❖ The EBIT was high during the study period. This is because of increase of EBT than the interest rates.
- ❖ The Degree of Financial Leverage was comedown from the years 2018 – 2020. This is because of the percentage increase of PBT was less than the percentage increase of EBIT during those years.
- ❖ The Degree of Operating leverage was very low during year 2014-2021 This is because of contribution is more than EBIT.

12. Suggestions of The Study:

- ❖ The fixed cost and EBIT both were fluctuated with the contribution was also increased at the end of the study period.
- ❖ The EBIT was high during the study period. This is because of increase of EBT than the interest rates.
- ❖ The Degree of Financial Leverage was comedown from the years 2018 – 2020. This is because of the percentage increase of PBT was less than the percentage increase of EBIT during that years.
- ❖ The Degree of Operating leverage was very low during year 2014-2021 This is because of contribution is more than EBIT.

13. Conclusion of The Study

From the analysis, it was observed that the operating leverage and financial leverage of the company was comedown. With that effect the degree of combined leverage was also decreased. Finally it is concluded that the company could reframe their optimum capital structure and capacity utilization for further profitability in future.

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Role of Long-Term Investment Decision in Cement Industry in India -With Special Reference to Kesoram Cement Industry, Basant Nagar, Telangana.

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ABSTRACT

A long-term investment decision is otherwise called as Capital Budgeting decision. It involves investment for a long period of time. Capital budgeting decisions are very important as it involves huge investment of fund for a long period of time and are irreversible in nature. The long-term investment account differs largely from the short-term investment account in that short-term investments will most likely be sold, whereas the long-term investments will not be sold for years and, in some cases, may never be sold. Being a long-term investor means that you are willing to accept a certain amount of risk in pursuit of potentially higher rewards and that you can afford to be patient for a longer period of time. It also suggests that you have enough capital available to afford to tie up a set amount for a long period of time. The financial or capital requirement of a firm of two types-Fixed capital requirement and Working capital requirements. The fixed capital requirement relate to firm's investment in fixed assets like and land, buildings machinery, furniture, fixtures and patents etc., from which the benefits will be received over a period of time. It therefore, involves a current cash outlay or huge investment in expectation of a series of anticipated future benefits. The working capital requirements of a firm refer to the amount of capital required to meet its day-to-day expenses, like purchase of raw materials, payments of expenses, such as salaries, wages, rates, rent etc. An efficient allocation of capital is one of the most important aspects of financial management in a firm as it involves investment decisions. The decisions of investing a firm's funds in long term assets are of considerable significance since they tend to have an impact on its wealth, size, pace and direction of its growth and its business risk.

Keywords: Investment Decisions Impact on Profitability.

JEL Codes: G1, F21, F43, O43

1. Introduction:

Long Term Investments are those when you hold your stock, assets, bonds etc for a duration which is more than a year, may be ten years or something that you intend to hold for even much longer. If you are the one who is not running after quick returns then long term investments are your cup of tea. Long term investments grow substantially in good number of years and give you higher returns in the long run.

However, long term investments demand a high level of commitment, discipline, effort and time but the result is worth the wait. Experts advise you to make long term investments as they help you to remain focused and disciplined and provide you with higher profits as compared to short term investments.

Long term investments help you grow your money through the magic of compounding. The earlier you start the better for you. While playing in long term stocks, you do not get distracted by short term conditions.

2. Review of Literature:

- ❖ **Mafru`za Sultana (2019):** Many studies have been conducted on Long Term Investments in India and its effects on the Indian economy. The goal of our research is to look at the influence of FDI not only on Indian growth metrics, but also on other elements such as the human development index and population.
- ❖ Researcher was curious as to how much FDI is accountable for changes in their individual variation. Researcher learns that FDI has a significant influence on the HDI, population, and Sensex index. Though there is some influence on imports and exports, it is not significant. The research revealed the primary factor driving LTI inflows to India, which is comprised of numerous factors gathered under FDI and Indian economy.
- ❖ **UtsavMasharu (2018):** The investigation looked at the impact on the retail sector from its implementation in the 1990s of the Indian economy deregulation and FDI policies. It also examines its implications on unorganized retail and LTI in single-brand and multi-brand retail industries
- ❖ **Bhavya Malhotra (2014):** This research paper examines the influence of FDI on the Indian economy, especially after two decades of economic reforms, and discusses the obstacles that India has in competing for FDI globally. The study discusses the key policy implications of this research, as well as the difficulties in understanding FDI statistics in India.
- ❖ **Teli (2014):** The current analysis is based on secondary data and spans the years 1991 to 2012. Total FDI inflows increased from US \$ 133 million in 1991-92 to US \$ 27841 million in 2008-09, with direct foreign investment accounting for 65.79 percent of total FDI inflows and portfolio investment accounting for 34.21 percent.

3. Objectives of the Study:

- ❖ To evaluate long term investment decision at Kesoram Cement Industries
- ❖ To know the fixed asset turn over at Kesoram Cement Industries
- ❖ To know the solvency position of the company.
- ❖ To know the debt equity position of the company

4. Hypotheses of the Study:

H0: There is No impact on long term investment decision at Kesoram Cement Industries

H1: There is an long term investment decision at Kesoram Cement Industries

6. Need for the study:

- ❖ **Expansion:** Whenever, there is a heavy demand to the products of a company beyond its installed capacity, it has to acquire new plant and machinery, building etc, to increase its production capacity. This is known as expansion from which investment benefits are expected over a series of year in future.
- ❖ **Diversification:** In the ever-changing business world no firm can depend solely on a simple product but it has to diversify, its activities by adding new products or areas to withstand the competition in the marked this requires huge amounts of investment.
- ❖ **Replacement:** when an existing fixed assets become either absolute asset. The objective would be to improve operating efficiency and reduce cost. For example, a company may shift from manual or semi mechanized production process.
- ❖ **Research and development:** to be in the market and also to keep abreast of the changes taking place in the dynamic business world. Firm have to invest huge capital on research and development in develop new and innovative product. But the benefit out of this expenditure will occur only in the long run.
- ❖ **Miscellaneous:** Sometime firms have to invest large amount of funds quantities, though they are not going to result in any benefit at the firm level. But in the general interest, of the society, they may be required to spend, for ext installation of pollution control equipment by a firm

7. Methodology of the Study:

Source of data:

- ❖ The methodology adopted or employed in the study was mostly on secondary data collection i.e. Company annual reports,
- ❖ Publications
- ❖ Newspapers like Endau, Hindu etc.

8. Need for the Study:

- ❖ Long term investment decision involves the exchange of current funds for the benefits to be achieved in future.
- ❖ The future benefits are expected to be realized over a series of years.
- ❖ The funds are invested in non-flexible and long-term activity.
- ❖ They have been term and significant effect on the profitability of the concern.

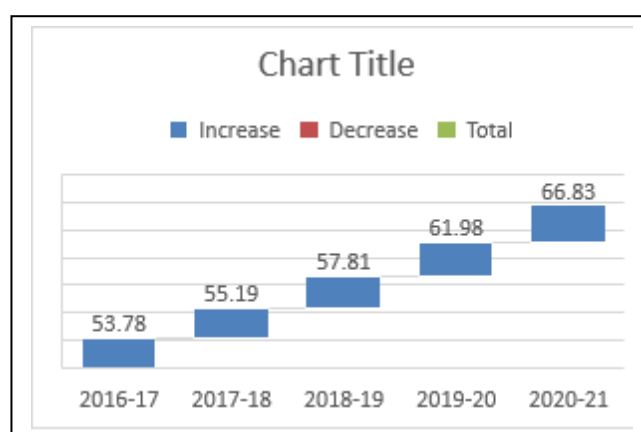
9. Limitations of the study:

- ❖ The basic problem is that there is no theory that tells us which numbers to look at and how to interpret them.
- ❖ Firms resort to window dressing to project a favorable financial picture.
- ❖ There are changes in price level from one year to another which results balance sheet figures are deserted and profit misreported. Hence, financial statement analysis can be vitiated.
- ❖ Though industry averages are and other yardsticks are commonly used in financial ratios, it is difficult to judge whether a certain ratio is good/bad. A high ratio, for example, may indicate a strong liquidity position or excessive inventories.
- ❖ Financial ratios of a firm often show a high degree of correlation. In view of ratios correlations, it is redundant and often confusing to employ a large number in financial statement analysis.
- ❖ The study is limited period from 2016 to 2021.

10. Data Analysis:

$$\text{Formula of net fixed assets ratio} = \frac{\text{Net fixed Assets}}{\text{Total Assets}} \times 100$$

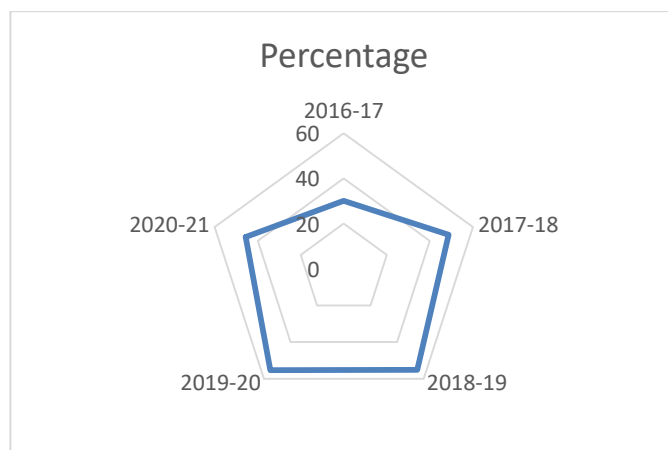
Years	Net fixed assets	Total assets	Percentage
2016-17	74322	138205	53.78
2017-18	110519	200218	55.19
2018-19	171883	297293	57.81
2019-20	266920	430657	61.98
2020-21	384465	575321	66.83



Interpretation:

The percentage of net fixed to total assets has consistently increased from 53.78 to 66.83. In the 2020-21 the percentage reached up to 66.83.

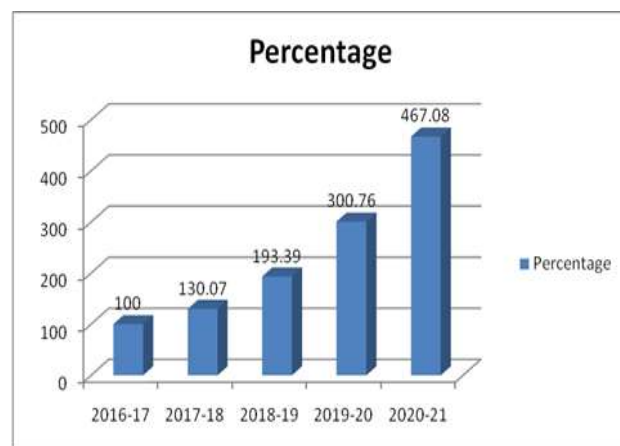
Years	Change year net fixed assets	Last year net fixed assets	Percentage
2016-17	17174	57148	30.10
2017-18	36197	74332	48.70
2018-19	61364	110519	55.22
2019-20	95037	171883	55.29
2020-21	121545	266920	45.54



Interpretation:

The level of net fixed assets was low in 2016-17 and increased in next year of 2017-18. But in 2020-21 the percentage decreased from 55.29 to 45.54.

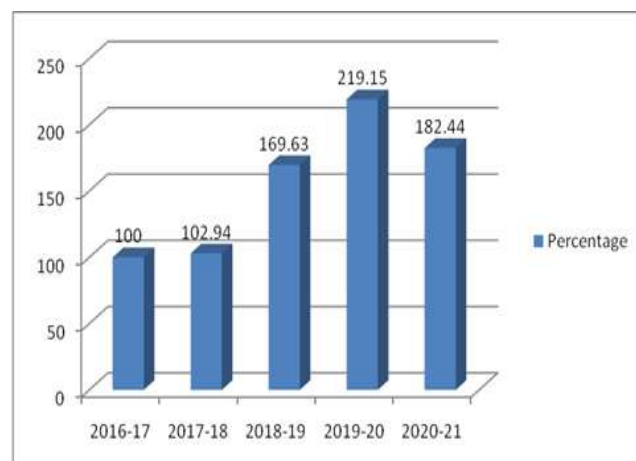
Years	Change year net fixed assets	Base year net fixed assets	Percentage
2016-17	57148	57148	100
2017-18	74332	57148	130.07
2018-19	110519	57148	193.390
2019-20	171883	57148	300.76
2020-21	266930	57148	467.08



Interpretation:

Considering the year 2017-18 as the base year the level of fixed assets as an index show 130.07% change compared to the base year (2016-17=100) and it goes on increased further years. Up to 467.08% in 2020-21.

Years	Change year net fixed assets	Last year net fixed assets	Percentage
2016-17	2819	2819	100
2017-18	2902	2819	102.94
2018-19	2887	2819	169.63
2019-20	6178	2819	219.15
2020-21	5143	2819	182.44



Interpretation:

In the level of fixed asset of 2016-17 years the percentage was low and later it took a hipec in the year 2017-18 and again decreased in 2020-21

11. Findings of The Study

- ❖ The Short-term solvency was manageable in the FY 2019 than that of in FY2019 and FY 2021. This is because of the fact that the firm managed the current assets very efficiently in FY 2019.
- ❖ The frequency with which the firm raised its debt capital didn't go well in FY2020 and FY2021 due to the fact that the firm neither structured the capital nor it could meet the burdens to accompany the raised debt.
- ❖ The total turnover capacity proved well only in FY 2018. The next financial years couldn't resist to even get the margin and failed to employ the assets well.
- ❖ Except for operating efficiency which stood high in FY 2019, other factors tend to dominate in FY2018 only. This is in fact because of the manufacturing costs which were less in FY2018 than that in other 2 years.
- ❖ The firm neither managed margins nor did it attract the investors, as they couldn't get the rate of returns, in FY 2020 and FY 2021.
- ❖ Since the firm managed the manufacturing expenses in FY2018 only, it has an effect on the preceding profit margins because of the sales. Even though FY2021 managed decent sales, the effect of inventories resulted in the poor performance.
- ❖ The effect of Power crisis resulted in the poor inventory management, thus making the manufacturing unit responsible for it. However, this may not be taken into consideration because of the capacity with which they could utilize the resources.

12. Suggestions of The Study:

- ❖ Company cash positions needs to be improved.
- ❖ Over a period of the time company's inventory levels have been increasing proper cautions be taken to reduce the inventory level, so that profitability can be improved.
- ❖ Company's policy regarding DTR (Debtors Turnover Ratio)
- ❖ The company must strive for consistency in ROE.

13. Conclusion of The Study

- ❖ It is observed that the turnover of financial assets has not improved much during the years 2016-17 and 2017-18.
- ❖ There is a significant increase in net fixed assets during the years 2016-17, however is no significant increase in the fixed assets turnover ratio during both of the year 2019-20 and 2020.
- ❖ The level of investment in fixed assets needs to proper scrutiny and analysis to ensure efficient utilization of the same.
- ❖ Commensurate to the investment in fixed assets during the years 2016-17 and 2018-19, the level of scrutiny to which these investments are subject to further to further improved.



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Comparison of influence of muscular strength and endurance and speed and agility on various sportspersons fitness levels

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Abstract

The experimental research design was used for the present study. All the 128 subjects were randomly divided into four equal groups (shown in Table no.2) having equal number of players (e.g. 4 players from each selected game, shown in table no2)

Categorization of Subjects In Experimental Groups: Technical Training Group Selected Technical Training 32 Technical Training Group Selected Technical Training 32, Traditional Exercise Group Selected Tradit Asanas and Pranayama techniques 32 Combined Training Group Combination of selected Technical training and Traditional training (Asanas and Pranayama) 32 Control Group Advised to do routine exercise 32 Total =128 Pre test of all the selected subjects was taken initially on selected criterion variables. After pre test, all the subjects were divided in four equal groups and allotted specific training program. A training program was devised for 6 weeks wherein subjects were trained for 5 days per week to fulfil the purpose of the study. Thursday and Sunday of every week were kept as rest days. First experimental group underwent Technical based selected Exercises; second experimental group underwent Traditional Exercises including selected Asanas and Pranayama techniques; third experimental group underwent Combined Training including Technical based selected Exercises and selected Traditional Exercises (selected Asanas and Pranayama) on separate specified days of every week, fourth experimental group worked as control group and didn't participate in specific training except daily routine exercises. After 6 weeks of training program all the subjects were again tested and post training data were collected on selected variables.

Keywords: technical training group, traditional exercise, asanas and pranayama techniques

Introduction

Sport training therefore directly or indirectly aims at improving the personality of a sports person, no wonder sports training is an educational process. Sports training is a systemic process extending for a long period, for the best result the system of training has to be based and conducted on the scientific facts.

Sports, physical contests pursued for the goals and challenges they entail. Sports are part of every culture past and present, but each culture has its own definition of sports. The most useful definitions are those that clarify the relationship of sports to play, games, and contests. "Play," wrote the German theorist Carl Diem, "is purposeless activity, for its own sake, the opposite of work." Humans work because they have to; they play because they want to. Play is autotelic—that is, it has its own goals

Health related components

- Muscular strength

Muscular strength: There are a number of ways to measure muscular strength. Generally, lifting a set weight in a prescribed position and comparing the results against any given population is the best way.

In general, if a person works their muscles consistently and regularly, they will increase in strength.

There are various ways of putting the muscles through rigorous activity, but anything that works a muscle until it is tired will increase muscle strength over time.

Statement of The Problem

Comparison of influence of muscular strength and endurance of trunk and speed and agility on various sportspersons fitness levels

Objectives of The Study

1. To develop training program based on Technical training, Traditional exercise and Combined Training (Technical training and Traditional exercise)

2. To administer the training program designed on the basis of Technical training, Traditional exercise and Combined Training (Technical training and Traditional exercise)
3. To find out the effects of Technical training on selected physical fitness variables including muscular strength and endurance of arms and shoulders, speed and agility, muscular strength and endurance of trunk, explosive strength of legs, speed of lower extremities and cardio-vascular endurance of sportspersons.
4. To explore the effects of Traditional exercise on selected physical fitness variables including muscular strength and endurance of arms and shoulders, speed and agility, muscular strength and endurance of trunk, explosive strength of legs, speed of lower extremities and cardio-vascular endurance of sportspersons.
5. To ascertain the effects of combined Training on selected physical fitness variables including muscular strength and endurance of arms and shoulders, speed and agility, muscular strength and endurance of trunk, explosive strength of legs, speed of lower extremities and cardio-vascular endurance of sportspersons
6. To analyze and compare the effects of Technical training, Traditional exercise and Combined training on selected physical fitness variables including muscular strength and endurance of arms and shoulders, speed and agility, muscular strength and endurance of trunk, explosive strength of legs, speed of lower extremities and cardio-vascular endurance of sportspersons.

Hypothesis of The Study

1. There exist no significant difference between pre and post training scores of Technical training group.
2. There exist no significant difference between pre and post training scores of Traditional group
3. There exist no significant difference between pre and post training scores of Combined Training group
4. There exist no significant difference between pre and post training scores of Control group.
5. There exist no significant difference between pre and post test scores of Technical training, Traditional exercise, Combined Training and Control group

Limitations of The Study

The life style, family, heredity, nutritional intake, habits and psychological variables are beyond the control of research worker. These will be considered as limiting factors of the study.

Delimitation of The Study

1. The study was limited to 128 sportsmen of various Junior colleges of Visakhapatnam, Andhra Pradesh, India.
2. The study was delimited to 16 -18 years male players. All the subjects were healthy and normal
3. The subjects were selected from selected various games and sports (Athletics, football, Judo, Handball Cricket, Taekwondo, Hockey and Volleyball) having at least State level participation
4. After pre test all the selected subjects were randomly divided in 4 groups to form four independent groups; having equal number of players of selected games, e.g. Experimental Group I underwent Technical training (N =32) Experimental Group ii underwent Traditional (N=32) Experimental Group iii underwent Combined Training (Technical training and Traditional Group); (N =32) Experimental group iv acted as Control Group (N = 32).
5. The duration of experimental period was restricted to 6 Weeks, 5 days per week training in morning session for approximately one hour (45-60 Min.) and 55-70 Min. for traditional exercise.
6. The Criterion Variables of Physical Fitness were following:-
Muscular Strength and Endurance of trunk
Speed and Agility
7. Modified and Revised AAHPER Youth Physical Fitness Test Battery was used to test the criterion measures of Physical Fitness
8. Data were collected two days prior to and after the-experimental period

Technical training: Technical training is an organized way of exercising in which players go from one exercise station to another in a planned sequence in the shortest possible time. It improves Muscular Strength,

Yoga: Yoga is a multifaceted practice that spans centuries and borders. The origins of yoga are rooted in Hinduism and Buddhism but the community welcomes any person who wishes to try. It's fitting since "yoga" comes from yuj which means to unite or join – uniting your mind with your body. Yoga is a way for the body, mind, and spirit to come together in harmony.

The wide variety of styles and poses can help facilitate your yoga practice so you can get the most out of it. Each yoga style, although different physically and historically rooted in a variety of philosophies, is based on one common theme: leading happy lives.

Muscular Strength: Muscular strength refers to the amount of force a muscle can produce with a single maximal effort. The size of your muscle fibers and the ability of nerves to activate muscle fibers are related to muscle strength. It is measured during muscular contraction. Building muscle strength helps with body alignment, makes performing everyday actions easier, and increases metabolism.

Speed: Speed is the ability to move quickly across the ground or move limbs rapidly to grab or throw.... Movement speed requires good strength and power, but also too much body weight and air resistance can act to slow the person down.

Agility: Agility refers to the ability to start, stop, and change direction quickly while maintaining proper posture. Therefore, agility training is a type of exercise training that incorporates short bursts of movement that involve changes of direction.

Significance of the study

1. The findings of the study will be helpful in guiding the research workers in planning their research programs in the light of observation made and interpretation recorded.
2. The study will provide feedback to Physical Education Personnel and Sports Coaches in planning effective Training Program based on Technical training, Traditional exercise or Combination of both.
3. The study will be helpful in quantifying the effectiveness of training program.
4. The study will be helpful in evaluating the rate of development of each individual.
5. The study will be helpful in developing physical fitness program as well as sports skill development program with necessary modification in training program as per desired goals.
6. The study may be helpful to the future research scholars to select new problem relating to the study.

Research Methodology: Role of research methodology is to carry out the research work in a scientific and planned way to achieve the objectives of the study. A research worker has to follow a systematic process from identification of problem to conclusion. So research design of present study is covered under following headings:

Selection of Subjects: Stratified random sampling method has been used for sample selection. 128 male subjects having at least state level participation (as shown in table no3.1) were selected to compare the effects of Technical Training, Traditional Exercises and combined training on sportspersons. All the sportspersons were selected from Junior colleges of Visakhapatnam, Andhra Pradesh, India.

The age of all the subjects ranges from 16 to 18 years. The selected subjects were from different socio-economic background. All the subjects were physically fit to undergo hard training. All the subjects were aware of hard work as they had been taking part in the required training sessions of their games. A meeting of all the subjects was arranged in the presence of physical education teachers and coaches of Department of Physical Education, Andhra University, Visakhapatnam. The process of pre test and post test of the training schedule were explained in detail to avoid ambiguity in their minds. They were made aware of the efforts and hard work that they were required to put in all the research procedures.

Table 1: Categorization of Subjects

Sl. No	Name of Game	No. of Subjects
1.	Cricket	16
2.	Taekwondo	16
3.	Football	16
4.	Hockey	16
5.	Handball	16
6.	Athletics	16
7.	Judo	16
8.	Volleyball	16
Total		128

Selection of Criterion Variables Dependent Variables: Physical and mental fitness is required in Sports because sportsperson needs to take decisions within fraction of seconds and without planned training sportspersons will not be able to understand and execute their potentials. Physical fitness requires special training program to have significant improvement. Sports training aims to develop physical fitness and while preparing training schedule for elite athlete sports training should be more organized and planned so that athletes may perform better under pressure conditions and bodily fatigue. After a lot of literature review, following criterion variables were selected as dependant variables for the present study, which play important role in every game:

1. Muscular strength and endurance (trunk)
2. Speed and agility

Independent Variables: In order to cater to the increasing competition in sports domain various training programs have been incorporated to reach top performances like Technical Training, Traditional exercises and Combined Training. These trainings have their specific effects on physical fitness components. Based upon the above mentioned concepts the following Independent Variables have been taken up for the present study

1. Technical Training Group
2. Traditional Exercises Group
3. Combined Training Group
4. Control Group

Research Design: The experimental research design was used for the present study. All the 128 subjects were randomly divided into four equal groups (shown in Table no.2) having equal number of players (e.g. 4 players from each selected game, shown in table no2)

Table 2: Categorization of Subjects In Experimental Groups

Sl. No	Experimental Groups	Treatment Offered	No. of Subjects
1	Technical Training Group	Selected Technical Training	32
2	Traditional Exercise Group	Selected Tradit Asanas and Pranayama techniques	32
3	Combined Training Group	Combination of selected Technical training and Traditional training (Asanasand Pranayama)	32
4	Control Group	Advised to do routine exercise	32
		Total	128

Pre test of all the selected subjects was taken initially on selected criterion variables. After pre test, all the subjects were divided in four equal groups and allotted specific training program as shown in table no.2. A training program was devised for 6 weeks wherein subjects were trained for 5 days per week to fulfil the purpose of the study.

Thursday and Sunday of every week were kept as rest days. First experimental group underwent Technical based selected Exercises; second experimental group underwent Traditional Exercises including selected Asanas and Pranayama techniques; third experimental group underwent Combined Training including Technical based selected Exercises and selected Traditional Exercises (selected Asanas and Pranayama) on separate specified days of every week, fourth experimental group worked as control group and didn't participate in specific training except daily routine exercises. After 6 weeks of training program all the subjects were again tested and post training data were collected on selected variables.

Table 3: Aahper Youth Physical Fitness Test Items To Test Criterion Variables

Sr. No.	Name of test items	Criterion variables Tested	Unit of measurement
1.	Pull Ups	Muscular strength (dynamic) and muscular endurance of arms and shoulders	Numbers
2.	Shuttle run (10x4 yards)	Speed and agility	Seconds

The AAHPER Youth Physical Fitness Test was conducted for two days given below:

1. Pull Ups
2. Shuttle Run

Administration of Tests and Data Collection: The tests were administered on all the subjects in the Department of Physical Education & Sports Sciences, Andhra University, Visakhapatnam, Andhra Pradesh, India.

Table 4: Training Procedure adopted for experimental group – i/technical training group

Duration of whole training program	45-60 minutes according to weekly schedule of Technical Training
Training program	6 weeks
Frequency of training program	5 days per week in morning session
Warm-up	15 minutes with moderate intensity
Duration of each Technical exercise	30 seconds
Rest in between exercises	As required to reach on the next station and taking equipment otherwise no rest was provided between exercises
Intensity	50 to 70% (increased progressively)
Warm down	10 minutes

Table 5: Schedule of training for Technical Training group

1.	Total Frequency	6 weeks (5 days per week)
2.	Rest Days	Thursday and Sunday of every week
3.	Training program	Technical Type I – Monday, Tuesday and Wednesday of every week. Technical Type II – Friday and Saturday of every week

4.	No. of exercises in each circuit	Technical Type I: Consists eight stations Technical II: Consists eight stations					
5.	Week	1st	2nd	3rd	4th	5th	6th
6.	Intensity	50%	50%	60%	6-%	7-%	70%
7.	Duration of each exercise (in seconds)	30	30	30	30	30	30
8.	No. of sets	3	3	4	5	3	5

Training Procedure Adopted For Experimental Group – II/ Traditional Exercise Group: Traditional Exercise Group (n=32) underwent weekly five classes for six weeks of training program in the morning session (6 a.m onwards). For the present study, two formats of Traditional Exercises (Type-1 and Type-II) were framed for training purpose. Both formats of Traditional Exercises (Type-I and II) consists of different eight Traditional Asanas and two Pranayama techniques. Both formats of Traditional exercises were implemented in the training program on separate specified days of every week. Two formats of Traditional exercises were framed to avoid boredom and achieve better results of training programme due to variation of Asanas and Pranayamas. All Subjects of Traditional Exercise group were given same Exercises including Asanas and Pranayama. The training session includes 10-13 minutes (Depending upon frequency of sets of every week) Pranayama techniques, 10 minutes warm up based on Traditional Asanas and Stretching exercises. 28-42 minutes Asanas (Depending upon frequency of sets of every week) and 5-7 minutes relaxation/cool down. The whole experimentation lasts for 55-70 minutes (Including warm up, warm down and rest period given in between Pranayama and Asanas). The whole procedure adopted was demonstrated by the Yoga Experts and conducted with the help of yoga experts.

Table 6: Training Program Designed For Experimental Group II/Traditional Exercise Group

Duration of whole training program	55-70 min.
Training program	Six weeks
Frequency of training program	Five days per week in morning session
Warm-up	Ten minutes with Traditional exercise and stretching exercise for whole body parts
Duration Traditional exercise	Holding time 15-17 sec.
Rest in between exercises	2-3 sec.
Warm-down	5-7 min.

Data Collection: The data were collected on physical fitness components namely dynamic muscular strength and muscular endurance of arms and shoulders, muscular strength and endurance of trunk, speed and agility, explosive strength of legs, speed of lower extremities and cardio-vascular endurance for all the four groups before the experimentation period (Pre test) and after six weeks of training (Post test) respectively.

Statistical Procedure: Firstly, Normality and Homogeneity of variance were computed using kolomogorov smirnov normality test (k-s test) and Levene's Test of Equality of Error Variances respectively to fulfill the assumptions of use of parametric tests (MANOVA). In order to test the effects of training, the data collected from all the four groups before and after experimentation on physical fitness variables, were statistically analyzed. Paired t-test and Multivariate analysis (MANOVA) were used to determine significant differences. LSD (Least significant Difference) Post Hoc test was used to determine which paired mean had significant differences. In all the cases the level of confidence was fixed at 0.05 to test the significance.

Results of The Study: As per the objectives of the study, data was collected on muscular strength speed and agility, speed of lower extremities with the help of AAHPER Youth Fitness Test variables namely pull ups, shuttle run, respectively. Normality and homogeneity of variance were computed to check normal distribution of data and variance of data respectively to fulfill the assumptions of use of parametric tests (MANOVA). Paired "t" test was computed to find out the significance difference, if any, between means of pre and post tests of male players following the six weeks specified training program. The data was subjected to multivariate analysis of variance (MANOVA) for determining significant difference, if any, among the type of treatments given to groups. LSD (Least significant difference) Post Hoc Test was applied for pair wise comparisons to test significance differences between different combinations of the treatment groups. The significance level of 0.05 was used for all statistical analysis because this level is commonly used within the field of social sciences and has a relatively low risk of committing a type - I error.

Table 7: K-S Test On Pre Training Conditions

S. No	Tested variables	Df	Technical training group		Traditional exercise group		Combined training group		Control group	
			St.	Sig	St.	Sig	St.	Sig.	St.	Sig.

1	Pull ups	32	.148	0.69	.141	.105	.117	.199	.122	.199
2	Shuttle run	32	.140	.108	.148	.067	.137	.123	.140	.104

Level of significance 0.05 where df; Degree of freedom St. Statistic Sig: Significance

Table 7.0 Depict results of K-S test (D) for pre test conditions in terms of pull ups of different groups , as Pull ups, D (32) =.148, p =.069 for Technical Training Group. Pull ups, D (32) =.141, p =.105 for Traditional Exercise Group. Pull ups D (32) =.117, p =.199 for Combined Training. Pull ups D (32) =.122, p=.199 for Control Group. K-S test results for pre test conditions in terms of shuttle run signifies for different groups, as shuttle run D (32) =.131, p =.164 for Technical Training Group. Shuttle run D (32) =.140, p =.108 for Traditional Exercise Group. Shuttle run D (32) =.137, p =.123 for Combined Training Group. Shuttle run D (32) =.140, p =.104 for Control Group.

Table 8: Ks Test On Post Trainiog Conditions

S. No	Tested variables	Df	Technical training group		Traditional exercise group		Combined training group		Control group	
			St.	Sig	St.	Sig	St.	Sig.	St.	Sig.
1	Pull ups	32	.150	0.61	.151	.059	.151	.057	.141	.096
3	Shuttle run	32	.150	.062	.151	.056	.145	.080	.139	.115

Level of significance 0.05 Where df; Degree of freedom St. Statistic Sig: Significance

Table 8 K-S test results for post test conditions in terms of Pull Ups signifies for different groups as pull ups, D (32) =.150, p =.061 for Technical Training Group. Pull ups, D (32) =.151, p =.059 for Traditional Exercise Group. Pull ups D (32) =.151, p =.057 for Combined Training Group. Pull ups D (32) p =.141, p =.096 for Control Group. K-S test results for post test conditions in terms of Shuttle run signifies for different groups as Shuttle run D (32) =.150, p =.062 for Technical Training Group. Shuttle run D (32) =.151, p =.056 for Traditional Exercise Group. Shuttle run D (32) =.145, p =.080 for Combined Training Group. Shuttle run D (32) =.139, p =.115 for Control Group. The scores of post test conditions didn't deviate significantly from normal and meet the demands of multivariate test used in statistical analysis of data.

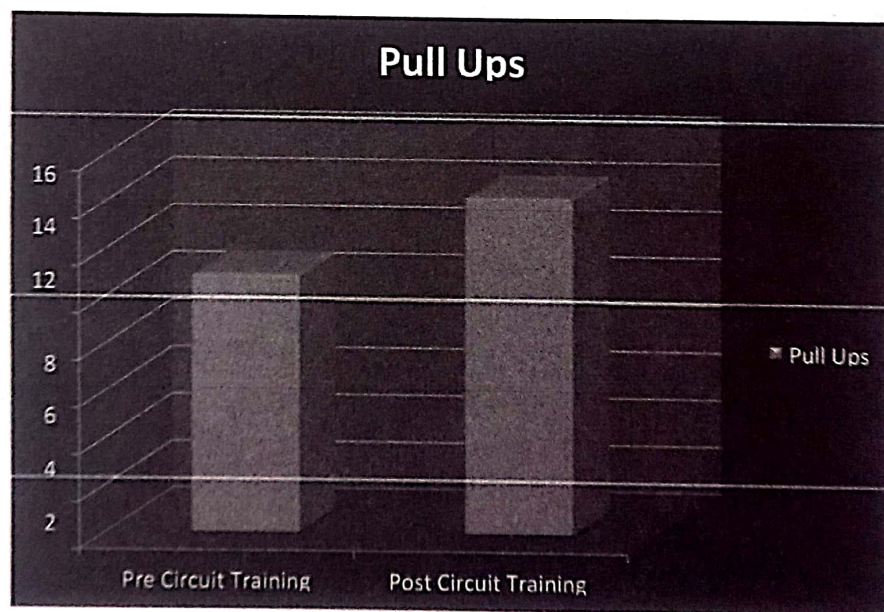


Fig 1: Difference of Pull Up Scores of Technical Training Group For Pre And Post Test Conditions

Figure 1- Shows that mean score of Pre test of Technical Training for pull ups is 10.93 and mean score of Post test of Technical Training for pull ups is 14.30. The figure indicates that pull up performance/ Muscular Strength (dynamic) and Endurance of Arms and Shoulders were significantly increased after "6" weeks of Technical Training Program.

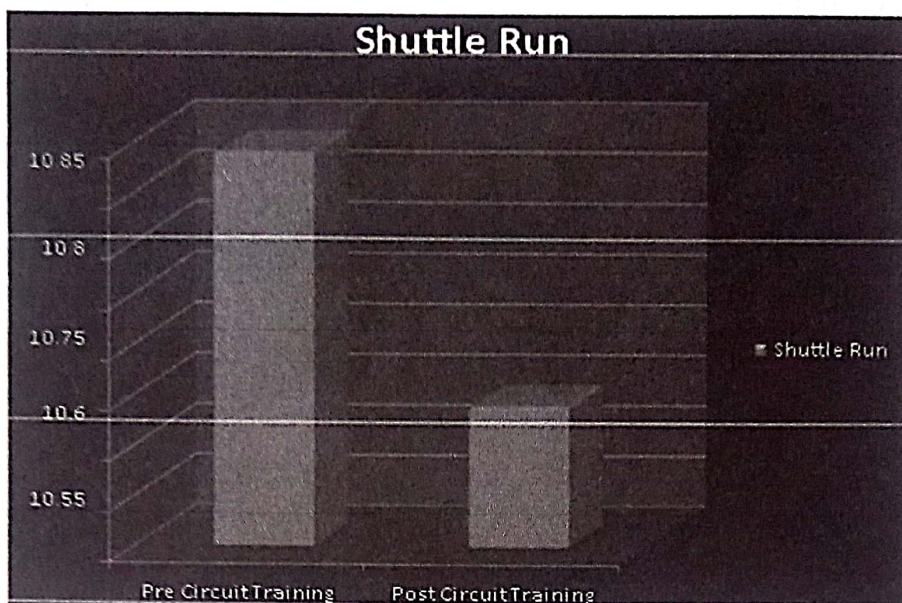


Fig 2: Difference Between The Shuttle Run Scores of Technical Training Group For Pre And Post Test Conditions

Figure -2 Shows that mean score of Pre test of Technical Training for shuttle run is 10.84 and mean score of Post test of Technical Training for shuttle run is 10.59. The figure indicates that shuttle run performance/ Speed and Agility were significantly increased after six weeks of Technical Training Program as time taken in performing shuttle run was significantly decreased.

Table 9: Comparison Between Pre Test And Post Test Scores of Physical Fitness of Both Training Group

S. No	Test items	Score	N	Mean	SD	T value	Significance
1	Pull ups	Pre	32	10.80	1.72	-35.30	.001
		Post	32	13.71	1.66		
2	Shuttle run	Pre	32	10.85	.13	89.37	.001
		Post	32	10.55	.14		

Significant level – 0.05 Degree of freedom = 31

Table-10. The mean scores of Pre and Post test for Pull Ups are (10.80±1.72) and (13.71±1.68) respectively, which are significant at 0.01 level and shows significant improvement in Dynamic Muscular Strength. The mean scores of Pre and Post test for Shuttle Run are (10.85±.13) and (10.55±.14) respectively, which are significant at 0.01 level and shows significant improvement in Speed and Agility.

It was hypothesized that there will be no significant difference in Pre and Post test scores of Physical Fitness variables of Combined Training Group but result shows that highly significant difference exists in Pre and Post scores of all the selected Physical fitness Variables. Hence, the null hypothesis was rejected.

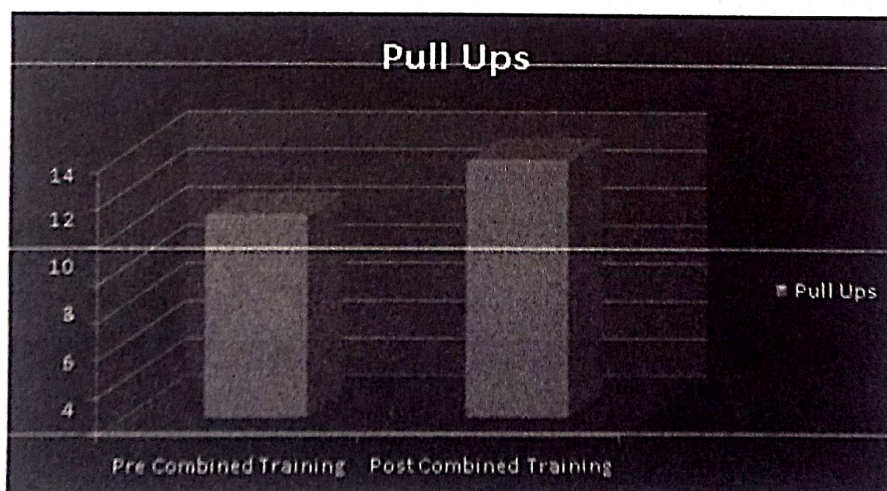


Fig 3: Difference Between Pull Up Scores of Combined Rainng Group For Pre Test And Post Conditions

Figure -3 Shows that mean score of Pre test of Combined Training for pull ups is 10.80 and mean score of Post test of Combined Training for pull ups is 13.71. The figure indicates that pull up performance/ Muscular Strength (dynamic) and Endurance of Arms and Shoulders were significantly increased after "6" weeks of Combined Training Program.

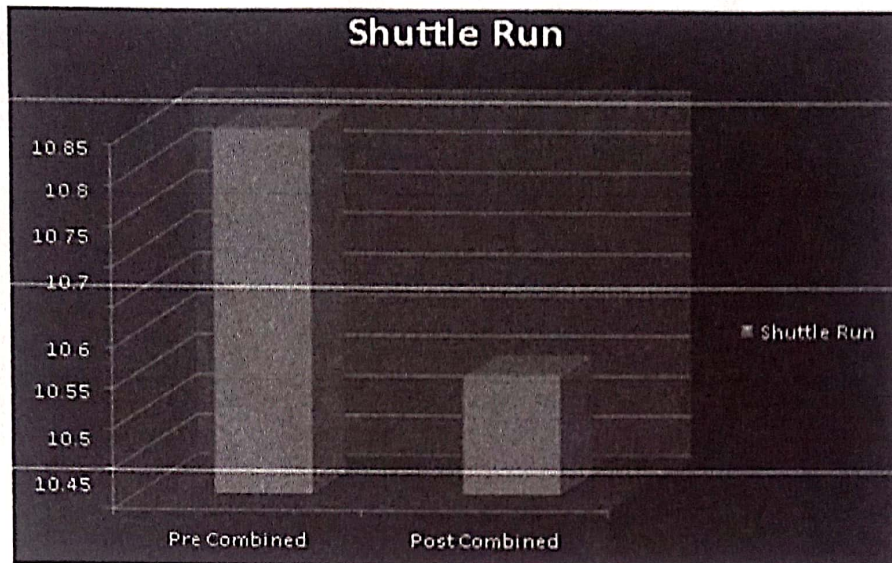


Fig 4: Difference Between Shuttle Run Scores of Combined Training Group For Pre Test And Post Test Conditions

Figure 4.Shows that mean score of Pre test of Combined Training for shuttle run is 10.85 and mean score of Post test of Combined Training for shuttle run is 10.55. The figure indicates that shuttle run performance/ Speed and Agility were significantly increased after six weeks of Combined Training Program as time taken in performing shuttle run was significantly decreased.

Table 11: Comparison Between Pre Test And Post Test Scores of Physical Fitness of Control Group

S. No	Test items	Score	N	Mean	SD	T -value	Significance
1	Pull ups	Pre	32	10.62	1.61	-1.52	.135
		Post	32	10.80	1.52		
3	Shuttle run	Pre	32	10.85	.13	1.86	.006
		Post	32	10.85	.13		

Significant level – 0.05 Degree of freedom = 31

Table-11 The mean scores of Pre and Post test for Pull Ups are (10.62±1.61) and (10.80±1.52) respectively, which are not significant at 0.05 level and shows no significant improvement in Dynamic Muscular Strength.The mean scores of Pre and Post test for Shuttle Run are (10.85±.13) and (10.85±.13) respectively, which are not significant at 0.05 level and shows no significant improvement in Speed and Agility.

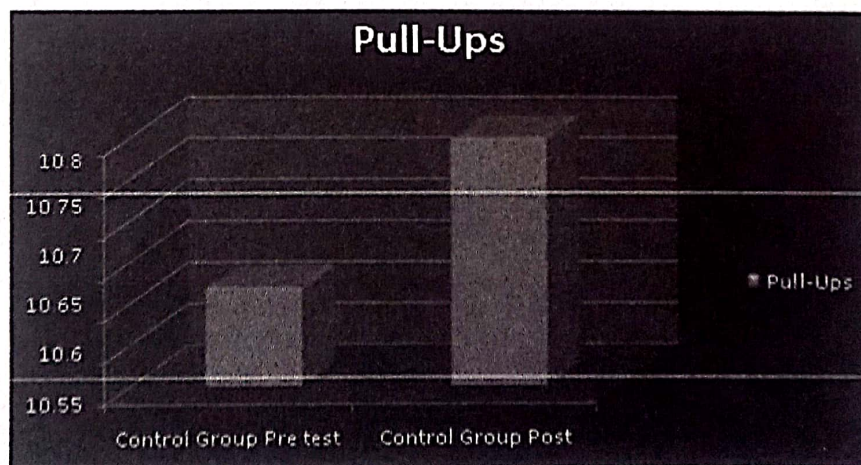


Fig 5: Difference Between Pull Up Scores of Control Group For Pre Test And Post Test Conditions

Figure -5 Shows that mean score of Pre test of Control Group for pull ups is 10.62 and mean score of Post test of Control Group for pull ups is 10.80. The figure indicates that pull up performance/ Muscular Strength (dynamic) and Endurance of Arms and Shoulders were not significantly increased of Control Group.

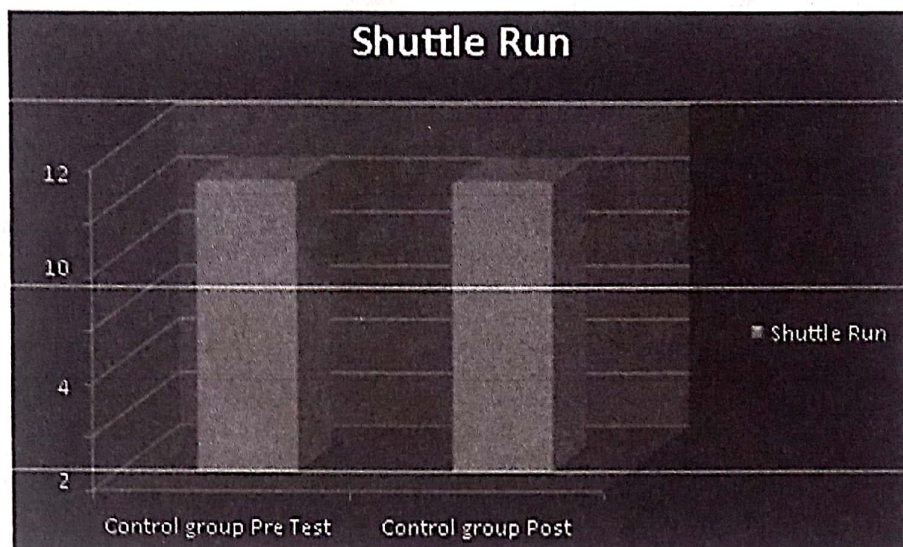


Fig 6: Difference Between Shuttle Run Score of Control Group For Pre Test And Post Test Conditions

Figure-6 -Shows that mean score of Pre test of Control Group for shuttle run is 10.85 and mean score of Post test of Control Group for shuttle run is 10.85. The figure indicates that shuttle run performance/ Speed and Agility were equal of Control Group.

Table 12: Illustrative of Technical Training, Traditional Exercise, Combined Training AND Control Group of Pull Ups Measurements For Pre Test Conditions

S. No	Group	N	Mean value	S.D.
1	Technical training group	32	10.93	1.68
2	Traditional exercise group	32	10.71	1.60
3	Combined training group	32	10.80	1.72
4	Control group	32	10.62	1.61

Table 12 Shows that the mean score of Technical Training Group is 10.93 and S.D is 1.68 for Pull Ups dimensions for Pre Test conditions. The mean score of Traditional Exercise Group is 10.71 and S.D is 1.60 for Pull Ups dimensions for Pre Test conditions. The mean score of Combined Training Group is 10.80 and S.D is 1.72 for Pull Ups dimensions for Pre Test conditions. The mean score of Control Group is 10.62 and S.D is 1.61 for Pull Ups dimensions for Pre Test conditions.

Conclusion

On the basis of findings of the study, the following conclusion may be drawn

Six weeks Technical Training, Traditional Exercises comprising Asanas and Pranayama and Combination of Technical Training and Traditional Exercises (Combined training) are beneficial for sportspersons to improve muscular strength (dynamic) and endurance of arms and shoulders speed and agility. However all the types of training mentioned in the study are beneficial but some specific conclusions are drawn on the basis of comparison (LSD- Post Hoc) of all the experimental groups:-

- Technical training and Combined training both are equally beneficial for the development of muscular strength (dynamic) and endurance of arms and shoulders.
- Technical training is better than combined training and Traditional exercises to develop strength and endurance of trunk.
- Combined training is better than Traditional exercises to develop strength and endurance of trunk.
- Technical training and Combined training both are better than Traditional exercises to improve speed and agility of sportspersons.

Recommendations

- Technical training, Traditional training and combined training can be recommended in the training program to improve the performance of sportspersons of different games.

- The similar study may be conducted to find out differences among women players.
- The same study may be conducted with comparison between the regions, states and altitude.
- The same study may be conducted with different level (Inter-university, National, international) of players.
- The same study may be conducted on the anthropometric and physiological variables also.
- The same study may be extended for boys and girls of different age groups.
- Research work can be done on large population of different ethnicity.
- The similar study may be conducted with modified training program

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16. భారతీయ తత్వం నందు స్త్రీ ప్రాశస్త్యం

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“ఆత్మవత్ సర్వభూతాని, మమాత్మా సర్వభూతాత్మా” - భగవద్గీత (6-29)

అని హిందూ జాతి విశ్వసించింది. తన ఆత్మ సర్వప్రాణుల ఆత్మ ఒక్కటే అన్న భావన ఈ దేశంలో అనాదిగా ఉంది.

మానవుల భావాలు అక్షరావృతి ధరించి మొదట వేదాలలోనే కనిపించాయి. అంతటా ఉన్నది తన ఆత్మే అని, అంతటా ఉన్న ఆత్మ తనలోనూ ఉన్నదని హిందూజాతి భావించింది.

ఆత్మకు స్త్రీ అనీ, పురుషుడనీ, మృగమనీ, పక్షి అనీ ఏ భేదం లేదు. అందరిలోనూ అంతటా ఉన్న ఆత్మ ఒక్కటే.

ఈ సంసారంలో ఎవరు విధి వారు నిర్వర్తిస్తారు. పరస్పరం సహకరించుకుంటారు. ఇచ్చిపుచ్చుకొని జీవిస్తారు. వర్ణపోరాటమే జీవితమనుకొంటే, అదే చరిత్ర అనుకొంటే కలసి బ్రతికే వ్యవస్థే ఏర్పడేది కాదు. అత్యయత, అనురాగం, అనుబంధం సర్వప్రాణుల మధ్య ఎప్పటికీ ఉంటాయి.

జగత్తునే జగన్మాతగా భావించిన సమాజం మనది. తొలి గ్రంథమైన 'వేదాన్ని' వేదమాతగా పిలుచుచున్నాం. ధూమిని 'భూమాత' అన్నాం. నీటిని 'గంగా మాత' అన్నాం. గోవును గోమాత అన్నాం. మాతృరూపి సమాజం మనది.

“మాతా పృథ్వీ పుత్రో-హం పృథివ్యాః” - అధర్వణ వేదం (63వ శ్లోకం)

ఈ నేల నా తల్లి, ఈ నేలకు నేను పుత్రుణ్ణి అని భావించేట్లుగా వేదమే మనకు చోధించింది. అందుకే మనం జీవిస్తున్నా, పది మందితో కలసి నడుస్తున్నా ఈ సమాజాన్ని పుత్రరూపి సమాజంగా చెప్పుకుంటున్నాం. ఈ సృష్టినంతా మాతృరూపంగా గౌరవిస్తాం. ప్రపంచంలో తమ దేశాన్ని తల్లిగా భావించిన జాతులు అరుదు. చాలా దేశాలకు పితృధూములున్నాయే గాని, మాతృధూములు లేవు.

ధూమి మీద చాలు మోపుతూనే 'పాద స్పృశ్యం క్షమన్మయే' అంటారు హిందువు. అంటే నా కాళ్ళు నిన్ను తాకుతున్నాయి, క్షమించమ్మా అని అర్థం.

ఈ మాతృ భావనే కుటుంబ వ్యవస్థకు మూలాధారమయ్యింది. కుటుంబం అనేది ఒక శరీరం. ఈ శరీరంలోని సర్వాంగాలు తమ దాద్యతను నిర్వర్తిస్తాయి. దాని వలన శరీరమనే కుటుంబం వికసిస్తుంది. ఈ కుటుంబంలో స్త్రీపురుషులకు సమాన దాద్యతలుంటాయి. పైగా స్త్రీకి అపూర్వ గౌరవ స్థానం ఇచ్చింది మన మాతృదేశం.

“సర్వేణవాః సుఖినోభవంతు, సమస్త సన్మంగళాని భవంతు”

అనే విశ్వాసనీన సిద్ధాంతాలను ఈ దేశం వ్యాపింప జేసినది. ఈ సువిశాల భావాల కారణంగానూ, మహిళ మాతృదేవతగా, భార్యగా, సోదరిగా గౌరవింపదడతున్న కారణంగానూ, జీవితంలో పురుషుడు 'స్త్రీ'నే అనుసరించి నడుస్తాడని చెప్పుకోవడం జరగింది.

“సురియో దేవి, యుష సగుం యోచ మాగా మరీయ
 వయోషా యజ్ఞేతు పశ్చాత్....” - భృగ్ల యజుర్వేదంలోని మంత్రం

సూర్యుని వర్ణనకు సంబంధించినది.

కోకంలోని మనుష్యుడు స్త్రీని అనుసరించి ఎలా నడుస్తున్నాడో, అలాగే సూర్యుడు కూడా ఉషాదేవిని అనుసరించి



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నదుస్తున్నాడని ఈ మంత్రానికర్థం.

మను స్మృతిలోనూ ప్రక్షిప్తాలను తీసివేస్తే మనువు స్త్రీ గూర్చి చెప్పిన అంశాలు ఈ యుగధర్మాన్ని ప్రతిబింబిస్తాయి.

“యత్ర నార్యస్తు పూజ్యంతే - రమంతే తత్ర దేవతాః ।

యత్రైతాస్తు న పూజ్యంతే - నర్వాతా ఫలాః క్రియాః ॥

కోచంతి జామయోమత్ర - వినశ్యత్యాశు తత్ములం ।

తస్యా దేతాః సదా పూజ్యాః - భూషణాచ్చాదనాశనైః ॥” - మనుస్మృతి 3-56

నారీమణులు గౌరవం పొందే స్థలంలో దేవతలు ఆనందంతో నిలుస్తారు. స్త్రీలను శ్రద్ధగా గౌరవపరిచే వారికి ఏ పనులలోనూ మంచి ఫలితాలు లభించవు. ఏ వంశంలోని స్త్రీలు దుఃఖిస్తూ ఉంటారో ఆ వంశం నాశనమైపోతుంది. నిజానికీ వారి సంతోషమే వంశోన్నతికీ మూలం. ఎప్పుడూ వారికి అన్నం, వస్త్రం తదితర సామగ్రి అందే విధంగా వ్యవహరించాలి. అంతేగాక భార్యధర్మలు సంతృప్తాంతరంగులై ఉండాలనే ఈ ధర్మం కోరింది.

సంతుష్టో భార్యాయాభర్తా - భర్తా భార్యా తదైవచ ।

యస్మిన్నే వకులే నిత్యం - కణ్ఠాణం తత్ర వైద్రువమ్ ॥

- భార్యధర్మలు ఎల్లప్పుడూ సంతృప్తులై ఉండాలి. అప్పుడే వారి వంశం కల్పాంతరంగా అభివృద్ధి చెందుతుంది. ఇది నిశ్చయం.

పైగా మను యుషి - స్త్రీలు తమను తామే రక్షించుకొనే విధంగా సంసిద్ధం కావాలంటాడు మను శాస్త్రంలో.

“అరక్షితా గృహీరుద్ధాః - పురుషైరాప్త కాతిభిః ।

ఆత్మాన మాత్య నాయస్తు - రక్షేయు స్తా స్సురక్షితాః ॥”

కాపలా ఉండే వారి వల్ల, నిర్బంధంగా రక్షింపబడే గృహిణులెప్పుడూ రక్షితలు కారు. ఏ మహిళలు తమను తాము కాపాడుకొంటారో వారే చక్కగా కాపాడిన వారవుతారు.

వేదకాలంలో స్త్రీకి సంపూర్ణ స్వాతంత్ర్యం ఉన్నది. మహాయోధులైన స్త్రీలు ఆ కాలంలో ఉన్నారనడానికీ ఈ మంత్రమే ప్రమాణం.

“చరిత్రం హి వేరి వాచ్ఛేది పర్ణమాజా

భేలస్య పరితక్యాయామ్ ।

సద్యో జంఘా మాయసీం విశ్వలాయై

ధనేహితే, నర్తవే ప్రశ్నధర్తమ్ ॥”

“విహాగము వెండ్రుకల్ వలెను విస్పృశ కాళ్ళు తెగంగ నాజిల్

మహిని నగస్య మోని మిము మానున వేదగ నర్తయామినిన్

బహుమతి తోడ నిన్పవగు పాదములం దవిలింపి కాళ్లకున్

మహిత రణంబు జేయ నలమానిని ఐవీతి రక్తి దేవతల్

(సమూల శ్రీమదాంధ్ర యుగ్గేద సంహిత 1-116-15)
 “భేలుదనే అతడి భార్య పేరు విస్పృశ. అమె యుద్ధంలో వీరోచితంగా పోరాడింది. పక్షి రెక్క తెగిన విధంగా అమె ఒక పాదం యుద్ధంలో దేదీంపబడింది. ఓ అక్షిణి దేవతలాదా! అర్ధరాత్రి వేళ శత్రువులపహరించిన ధనాన్ని జయించి తేవదానికీ, ఇనుముతో చేసిన పాదాన్ని మీరామె కాలికి అరకీంచి వెంటనే యుద్ధానికి పంపించారు”.
 యుద్ధంలో ఒక కాలు విరిగిపోతే అమె అప్పటిరప్పుడు ఇనుప కాలు అమరించుకొని యుద్ధానికి వెళ్ళిందన్న మాట.



ఇలా వేద కాలంలో మహిళ గౌరవింపబడినదనీ, అన్ని రంగాల్లోను ఆమె స్వాభిమానంతో, స్వతంత్రంగా వ్యవహరించినదనీ అనేక ఉదాహరణలలో మనకు సాక్ష్యాలు ఆధారాలుగా ఉన్నాయి. యుగ్మేదంలో అనేక మంత్రాల్ని మహిళలే దర్శించినట్లు అంతర్గత సాక్ష్యాలున్నాయి. గార్గి, రోమశ, ఘోషా, విశ్వావర, ఆత్రయి, లోపాముద్ర, వసుక్రపత్ని, ఇంద్రాణి, అపాల, శ్రద్ధ, రామాయని, వైవస్వతి, యామి, పైలమి, సూర్య, స్వస్తి, శిఖండిని, ఊర్వశి, శచి, దేవరని, ఇంద్రమాత, సర్వారాణి, వాక్, గోధ.... తదితర పేర్లు యుగ్మేదంలో కలవు. ఈ మహిళలందరూ దార్శనికులైన మేధావినులు. విద్య, వైద్యం, వ్యవసాయం, సాహిత్యం, కళలు, వివిధ వృత్తులు, రాజనీతి.... తదితర అనేక రంగాలలో వారి స్వయం ప్రతిభతో వెలుగొందారు. నేటి మహిళలు వారందరినీ ఆదర్శవంతంగా గ్రహించి మహిళా వికాసాన్ని సమగ్ర పథంలో నడిపించుటకు వారిని మార్గదర్శకులుగా భావించాలి.

ఈ పురాణ కథల్లో దైవీ గుణాలున్న వారు, మానవీయ గుణాలున్న వారు, రాక్షస గుణాలున్న వారు ఎందరో కన్పిస్తారు. అలాంటి పురాణాల్లో కొందరు మహిళలను గూర్చి తెలుసుకునే ప్రయత్నం చేద్దాం.

మనసా వాచా కర్మణా - శచీదేవి

దేవేంద్రుని భార్య శచీదేవి. పంచభూతాల మీద, దివ్యశక్తులు మీద ఆధిపత్యం వహించగలదు దేవేంద్రుడు. అప్పుడప్పుడు అతడిని ఎదిరించే ఆసురశక్తులను తట్టుకోలేక ఓడిపోతుండేవాడు. ఒక్కోసారి మాయోపాయం వలన విజయాలు సాధిస్తుండేవాడు. భర్త విజయానికి శచీదేవి తన వంతు సహకారం అందిస్తుండేది.

మహాబలవంతుడైన రాక్షస రాజుతో భర్త ఓటమి పలవడం చూసి, దేవ గురువైన బృహస్పతిని సలహా అడిగింది శచీదేవి. శుచిగా ఉండి 'రక్ష'ను పూజించి, ఆ రక్ష రేకును భర్త చేతికి కట్టి మంగళ హారతి ఇచ్చి యుద్ధానికి పంపించమని చెప్పారు దేవగురువు. శ్రావణపూర్ణిమ రోజున అదే విధంగా చేసింది. ఆమె శుద్ధ సంకల్పం వల్ల, రక్ష శక్తి వలన ఇంద్రుడు విజయం సాధించాడు.

- భవిష్యోత్తర పురాణం

భర్త విజయానికి శచీదేవి ఆ విధంగా సహకరించి దేవేంద్ర పదవినే నిలచెట్టగల్గిన శుచివ్రత, పతివ్రత శచీదేవి. స్త్రీ తలచుకుంటే అపజయాలను విజయమార్గంలో నిలచెట్టగల శక్తి కలదిగా నిరూపించింది. తనకు నహుషుడితో కల్గిన అపగలను తానే స్వయంగా ఎదుర్కొనగలిగింది.

శచీదేవి ప్రారంభించిన 'రక్ష' పూజ నేటికీ ప్రాధాన్యత కోల్పోలేదు. శుభానికి, ధైర్యానికి, విజయానికి సూచికగా చారిత్రాత్మకంగా ఎందరో మహిళలు యుద్ధరంగానికి వెళ్తున్న వారికి విజయం చేరాలని, ధైర్యంగా తిరిగి రావాలని వారి ఆత్మీయులకు రక్ష కట్టి యుద్ధరంగానికి పంపించిన స్త్రీమూర్తులు మన దేశంలో కలరు. పురాణ కాలంలో శచీదేవితో ప్రారంభమైన ఈ 'రక్ష' పూజ నేటికీ ఈ ఆధునిక కాలంలో "రక్షాబంధనంగా" రూపాంతరం చెందిఉండవచ్చునేమో. వేదకాలమైనా, పురాణ కాలమైన, ఆధునిక కాలమైనా స్త్రీ, పురుషుడి విజయానికి ముందుంటుంది.

భర్తకు సహకరించడమే గాక, తనకు వచ్చిన అపదలను తానే ఎదుర్కొనగలిగింది. కుమార్తె జయంతిని, కుమారుడు జయంతుణ్ణి చక్కగా పెంచి విద్యాబుద్ధులు చెప్పించింది. మచ్చలేని మనిషిగా వెలిగింది. స్త్రీలందరికీ ఆదర్శంగా నిలిచింది.

పురాణ మహిళ - ఆధునిక మహిళ

ఇంద్రసేన, దేవసేన, పులోమ, జల, అంగీకరసి, కావేరి, ఘృతాచి, జలందర, తిలోత్తమ, మనోరమ, యమున, రాధ, లోపాముద్ర, శత్రుప.... ఇలా మరో నూర్గురు పురాణ మహిళలను గూర్చి చెప్పుకోవచ్చు. పురాణ సందేశాలన్నీ పుక్కిట పట్టవచ్చు. సార్వకాలీన సత్యాల్ని అనుసరించవచ్చు. అయితే పురాణ మహిళాధ్యయనం వలన తెలుస్తున్న దేమిటి? వారు సత్యసంధులు. స్వేచ్ఛాప్రాయాలు ప్రకటిస్తారు. రాకేపడి జీవిస్తారు. ప్రేమను పంచుతారు. అన్యాయాన్ని ఎదిరిస్తారు, పురుషునితో పాటు



సమానంగా వ్యవహరిస్తారు.

జ్ఞానరసమై పారుతారు. మాతృ మాధుర్యాన్నందిస్తారు. జనహితం కొరకు, దేశహితం కొరకు త్యాగం చేస్తారు. శక్తిని మేల్కొలుపుతారు, జ్ఞానశక్తిని వెలిగిస్తారు.

ఆధునిక ఛారతీయ మహిళా ప్రస్థానంలో పాఠీయాలగా పురాణ మహిళలందరు నిలిచారు. ఒక్కొక్కరి స్పర్శ ఒక్కొక్కరిలో అంది. అందరి స్పర్శ ఒక్కరిలోనూ ఉంది. దారులు వేరైనా గమ్యం ఒక్కటే. ఇది అఖండ మహిళా సాంస్కృతిక చైతన్యధార. ఈ ధార పురాణాల్లో ఒకటైన భాగవతంలో మరీ ప్రధానంగా ప్రవహించింది. భారతంపై ప్రసరించింది. రామాయణంలోను రవళించింది.

ఇలా ఎందరో మహిళలు ఛారతీయ మహిళల జీవితాలలో పెనవేసుకున్నారు. వీరిలో కొందరు భారతాది గ్రంథాల్లోను, అన్య పురాణాల్లోను వచ్చారు. ఇద్దరూ ప్రకరణం మేరకు మాత్రమే పరామర్శించే అవకాశం కల్గింది.

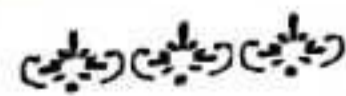
“మాతాచ పాత్వీతీదేవి - పితాదేవో మహేశ్వరః ।

బాంధవాః శివభక్తశ్చ - స్వదేశో భువనత్రయమ్ ॥ - అన్నపూర్ణ స్తోత్రమ్

శక్తి ప్రవాహిణిమైన పార్వతి దుర్గాంశ ద్వారా ఛారతీయ మహిళలోకి ప్రవేశించింది. అందువల్ల ఆమె ఇప్పుడు దుర్గావహిని రూపయై ఛారతీయ మహిళకు శక్తిని ప్రసాదిస్తున్నది. పరాశక్తిగా విరాజిల్లుతున్నది.

ఆధార గ్రంథాలు :

1. భగవద్గీత
2. శ్రీమద్ రామాయణం - మహాభారతం
3. www.worldcut.org
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5. ఆంధ్ర మహాభారతం
6. వేద, పురాణ కథలు
7. మహాభారత మహిళా దర్శనాలు
8. రామాయణ సంబంధ పుస్తకాలు
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A Study of Ruskin Bond in The Humanistic Perspective

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"Human values are the virtues that guide us to take into account the human element when we interact with other human beings."

Human values are, for example, respect, acceptance, consideration, appreciation, listening, openness, affection, empathy and love towards other human beings. Ruskin Bond's attitude towards life and society aims at highlighting his short stories as articulate statements of humanistic values and forceful manifestoes of human rights. Such a study shows the author's unqualified endorsement of human dignity. It is with those human values that one becomes truly able to put into practice his ethical values, such as justice, integrity, and refusal of violence and ban to kill – even in a crisis situation. Human values are a *tool to manage human relations* and a *tool for peace* when the tension is high.

Key Words:

Human values, endorsement, violence, refusal, dignity, integrity, articulate

Introduction:

The term "humanism" was first used by the nineteenth century German scholars to designate the Renaissance emphasis on classical studies. So humanism was the European Renaissance revival of interest in western classical literature. It was pervasively secular and oriented to human rather than theological concerns, unlike the Bible, the other great source of Western thought.

medical amenities in the Indian villages, without doctors and medicine, the villagers are denied the basic minimum required for their healthy existence. Medical practitioners refuse to come to the villages as no money can be made from these poverty-stricken areas. Through characters like Megchand and the Old man, Bond expresses his own disenchantment at the ethics of the modern physicians. Thus Megchand becomes highly sceptical when directed to go to Delhi for advanced medical treatment. Like the old man in "Dust in The Mountains" Megchand is content to live with his ailment rather than "die amongst strangers" in a big city." Bond castigates this deplorable erosion of human values and sympathises with the unfortunate rustics, who endure pain with patience and fortitude often looking towards heaven for the alleviation of their suffering and misery.

He makes people to realise the importance of education in a country like India where poverty, untouchability and casteism etc continue to hold sway. Education not only helps in the moulding of human personality but it facilitates the exercise of judgement and responsibility necessary for eradication of these social evils. Though English by birth, Bond "grew up as an Indian with no division of loyalties". His heart bleeds for the little children of our country who are denied the opportunity of learning the three R s. While it is true that our Constitution guarantees free education to all children up to the age of 14, yet few can avail of this opportunity. A large number of Indian villages lack the infrastructure of even a primary school. In "The Panther's Moon", the children of Manjari do not attend school as this remote mountain village has no center of education. Like other children born and bred in penury, these children too are engaged in manual labour to augment the family's meager income.

Bond focuses attention on the plight of thousands of Indian youths, who undergo herculean struggle to acquire the minimum basic education. It often breaks their spirit and many abandon their pursuit in despair. Bond is saddened by the plight of these unfortunate children, whose dreams of improving their lot through a decent education is nipped in the bud.

Bond is deeply pained by the heartlessness of modern society, which while idolizing the achievers ruthlessly and segregates itself from the failures and fallen heroes. He is equally perturbed by man's total disregard for all other life forms on earth. Bond does not lose faith in the inherent goodness of man. His optimism stems from his belief in the duality and diversity of human nature. Like John Stuart Mill, he is convinced that "human nature is not motivated solely by self-interest or by consideration of pleasure and pain, but it is capable of self-sacrifice". Bond acquaints his readers with that "deep, abiding and cherishing love" that sustains human relationships, a love that has increasingly become a rarity in the modern world.



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He has received many awards like I.U.F.F. Research Award from Commissioner of Collegiate Education, Govt. of A.P in 2014., Received Rastriya Siksha Ratna Award from M.V.L.A. Trust, Mumbai in 2016, Received Santhabai Memorial Award from Tejaswi Astitwa Foundation, NewDelhi in 2017, received Sarvepalli Radhakrishnan National Best Teacher Award from Philanthropic Society of India in 2019, Dalit Sahitya Academy New Delhi Award in 2000. And recenty received Best Employee Award from Govt. of Andhra Pradesh. He has expertise in the field of Literature and got many laurels for his contribution in the area of Indian Language and Culture.

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