

अंतर्राष्ट्रीय मासिक शोध पत्रिका

नवीन सामाजिक शोध

संस्थापक प्रधान संपादक
स्व. डॉ. जी. सी. सक्सेना

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प्रधान संपादक
राजेन्द्र सक्सेना

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प्रबंध संपादक
अभिजीत सक्सेना

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संपादक
श्रीमति सविता सक्सेना

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उप संपादक
डॉ. संजय अग्रवाल (चिकित्सक)

डॉ. संतोष धुर्वे (समाजशास्त्री)

डॉ. विजय दुबे (वाणिज्य) एम.बी.ए.

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लेख सम्पादक

डॉ अनुपमा सुरेश

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शोध अधिकारी

डॉ यू.पी.शुक्ला

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ग्राफिक्स

राज यादव

वर्ष - 10 अंक - 7 (कुल अंक 114) सितम्बर 2018

R.N.I. M.P.HIN/2009/29572

ISSN-0975-4431

संपादकीय कार्यालय: 25, रूप नगर कॉलोनी, जे.के. रोड

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विदेशों में क्षेत्रीय कार्यालय : (विदेशी विषय विशेषज्ञ संपादक)

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सदस्यता दर : देश में : साधारण अंक 50/- वार्षिक : 500/-

आजीवन सदस्यता : 5000/-

विदेशों में : साधारण अंक : 9 डॉलर, वार्षिक : 90 डॉलर

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राव कालोनी, आगदिल कुरातवागा भोपाल (म.प्र.) से मुद्रित एवं 25, रूप नगर कॉलोनी, जे.के.

रोड, भोपाल-462 023 (म.प्र.) से प्रकाशित। संपादक - श्रीमति सविता सक्सेना।

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नवीन सामाजिक शोध

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भारत सरकार मो. 9425028689
- ,डॉ.आर.एम श्रीवास्तव पूर्व प्रार्चय, मोतीलाल विज्ञान महा विद्यालय
मोपाल मध्यप्रदेश मानव मो.9826286410

संपादक मंडल

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संपादकीय निरामयम् मध्यप्रदेश (आयुष्मान भारत)

मध्यप्रदेश में 23 सितम्बर से आयुष्मान भारत योजना का लाभ सवा करोड़ से अधिक लोगों को मिलने लगा है। प्रदेश में यह योजना आयुष्मान मध्यप्रदेश निरामय के नाम से लागू की जा रही है। योजना से प्रदेश के लगभग 1 करोड़ 37 लाख परिवारों को हर साल 5 लाख रुपये का निःशुल्क कैशलेस स्वास्थ्य सुरक्षा कवच मिल गया है।

त्र वंचित श्रेणी के परिवारों के लिए स्वास्थ्य सुरक्षा कवच हेतु बीमा प्रीमियम का भुगतान शासन द्वारा किया जायेगा।

योजना का उद्देश्य गुणवत्तापूर्ण स्वास्थ्य सेवाओं की पहुँच निर्धन वर्ग के लोगों तक सुलभ बनाने के साथ स्वास्थ्य सुरक्षा कवच उपलब्ध कराना है। यह स्वास्थ्य सुरक्षा कवच कैशलेस है, मतलब इसमें मरीज के उपचार का पैसा परिवार को न दिया जाकर, इलाज करने वाले अस्पताल को सीधे भुगतान किया जायेगा। खास बात यह है कि इस योजना का लाभ तो गरीब परिवारों को मिलेगा लेकिन, पूरा खर्च सरकार वहन करेगी।

प्रधानमंत्री जन आरोग्य योजना (पीएम-जे) में प्रधानमंत्री राष्ट्रीय स्वास्थ्य मिशन के तहत सामाजिक, आर्थिक, जातिगत गणना (स्वच्छ) में चिन्हांकित लाभार्थियों के अतिरिक्त, मध्यप्रदेश शासन द्वारा खाद्य सुरक्षा में प्रदाय समग्र पर्ची/पात्रता एवं असंगठित क्षेत्र के मजदूरों को भी शामिल करने का निर्णय लिया गया है। भविष्य में अन्य योजनाओं के हितग्राहियों या समाज के अन्य वर्गों को भी इस योजना में शामिल करने पर विचार किया जायेगा।

प्रदेश में राष्ट्रीय स्वास्थ्य मिशन (एनएचएम) के माध्यम से हेल्थ एण्ड वेलनेस सेंटर की स्थापना की जा रही है। इन्हें ग्राम एवं प्राथमिक स्वास्थ्य केन्द्रों में स्थापित किया जा रहा है। इन केन्द्रों में बुनियादी स्वास्थ्य सेवाओं एवं सुविधाओं के अलावा टेली मेडीसिन पद्धति से विशेषज्ञ चिकित्सकों का परामर्श भी मिल सकेगा। इन केन्द्रों में आयुष पद्धति और योग आदि के माध्यम से स्वस्थ जीवन शैली संबंधी परामर्श भी दिया जायेगा। प्रदेश में इन केन्द्रों में मध्यप्रदेश आरोग्यम् नाम दिया गया है। यह केन्द्र प्रधानमंत्री जन आरोग्य योजना के अंतर्गत स्थापित किये जा रहे हैं।

योजना का लाभ लेने की प्रक्रिया

पात्र परिवार के सदस्यों को किसी भी बीमारी की स्थिति में शासकीय अस्पताल में अथवा चिन्हित निजी अस्पताल जाकर जाँच करवानी होगी। वहाँ पर डॉक्टर उनकी जाँच करके उपचार देंगे। यदि वह उपचार सरकारी अस्पताल में संभव होगा, तो उन्हें वहाँ भर्ती करवा दिया जायेगा। यदि वह इलाज मेडिकल कॉलेज में ही संभव होगा तो उन्हें वहाँ रेफर कर दिया जायेगा, जहाँ तय पैकेज के अनुसार उन्हें उपचार मिल सकेगा। जिला मलेरिया अधिकारियों को इस योजना का नोडल ऑफिसर बनाया गया है। सरकार ने पहले से ही सभी पात्र परिवारों का सर्वे करवाकर सूची बनवा ली है। अगर परिवार के किसी सदस्य का नाम सूची में जुड़ नहीं पाया है या फिर गलत अंकित हो गया है, तो उसे ठीक करने के लिए भी व्यवस्था की गई है।

मरीजों को भटकना ना पड़े और कोई भी परेशानी न हो, इसके लिए चिन्हित अस्पतालों में आयुष्मान मित्रों की नियुक्ति की गई है। इनके माध्यम से नागरिकों को योजना की प्रक्रिया एवं कागजी कार्यवाही पूर्ण करने में सहायता मिलेगी। चिन्हित अस्पतालों में आयुष्मान भारत कियोस्क भी स्थापित किये गये हैं, जिनका रंग इस तरह से तय किया गया है, कि मरीजों और परिजनों को डूँढ़ने में परेशानी न हो। पात्रता के विषय में जानकारी www.ayushmanbharat.mp.gov.in, <http://mera.pmjay.gov.in/> वेबसाइट देखकर स्वयं जाना जा सकता है। आयुष्मान भारत मिशन योजना का प्रदेश में मध्यप्रदेश सोसायटी रजिस्ट्रीकरण अधिनियम 1973 के अंतर्गत पंजीयन किया गया है।

संदर्भ-

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स्वयं सहायता समूह और महिला सशक्तीकरण

गीता सिंह

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महिला सशक्तीकरण से अभिप्राय जीवन के विविध क्षेत्रों में महिलाओं द्वारा निर्णय प्रक्रिया में साझेदारी से है। इसमें सामाजिक, आर्थिक, राजनीतिक, सांस्कृतिक इत्यादि सभी विषयों में महिलाओं की स्थिति में परिवर्तन होता है। यह महिलाओं के स्वयं पर नियंत्रण, अपने परिवार के बारे में महत्वपूर्ण निर्णयों में साझेदारी तथा घर के इतर निर्णयों में भूमिका निर्धारित करता है। महिला सशक्तीकरण को राजनीति, प्रशासन, अर्थव्यवस्था, व्यापार-वाणिज्य इत्यादि में प्रतिनिधित्व के रूप में भी आंका जाता है। इसके तहत महिलाओं में सुरक्षा की भावना, मातृत्व मृत्यु दर, शिशु मृत्यु दर में कमी इत्यादि के रूप में भी देखा जाता है। सशक्तीकृत महिलाओं द्वारा अपनी क्षमता के दायरे में विश्वास का निर्माण शामिल होता है। महिलाओं को सशक्त करने में कुछ कारकों की अहम भूमिका होती है जैसे शिक्षा, स्वास्थ्य, सैनिटेशन, आस्तियों पर स्वामित्व, कौशल, प्रशिक्षण, प्रौद्योगिकीय ज्ञान इत्यादि जिन्हें नीचे दिए गए चित्र में दर्शाया गया है-

स्वयं सहायता समूह और महिला सशक्तीकरण

भारत के गुजरात राज्य में सुश्री इला भट्ट के नेतृत्व में 1974 से महिलाओं द्वारा संगठित स्वयं सहायता समूहों को सूक्ष्म वित्त प्रदान कर उन्हें उत्पादक गतिविधियों का प्रशिक्षण दिया जा रहा है जो कि सूक्ष्म वित्त के क्षेत्र में सबसे पहला सफल प्रयास माना जाता है। बाद में, बांग्लादेश में श्री मुहम्मद यूनुस ने 1976 से सूक्ष्म वित्त को आधार बनाकर अनेक स्वयं सहायता समूहों का सृजन किया जिसने बांग्लादेश में गरीबी कम करने, महिलाओं को आत्मनिर्भर बनाने एवं कई लघु एवं कुटीर उद्योगों को पुनर्जीवन देने का कार्य किया जिसके लिए यूनुस को वर्ष 2005 में नोबल शांति पुरस्कार से सम्मानित किया गया जिसके बाद से स्वयं सहायता समूह एवं सूक्ष्म वित्त की अवधारणा एक व्यापक क्रांति के रूप में उभरते हुए विकासशील देशों में गरीबी निवारण एवं महिला उत्थान का अहम माध्यम बन चुकी है। इस प्रकार स्वयं सहायता समूहों द्वारा महिला सशक्तीकरण के पहलू को नीचे दिए गए चित्र से समझा जा सकता है-

स्वयं सहायता समूहों द्वारा महिला सदस्यों को प्राथमिकता दिये जाने के कारण हमारे देश में बहुत सारे गैर-सरकारी संगठन एवं सूक्ष्म वित्त संस्थाएं स्वयं सहायता समूहों के गठन व उन्हें ऋण देकर

निर्धनता निवारण के उद्देश्य से कार्य करती है। ये समूह महिलाओं को आत्मनिर्भर बनाने के अलावा उनमें समग्र जागरूकता के विकास में भी भूमिका निभा रहे हैं जिससे उनका सामाजिक, आर्थिक व वैयक्तिक सशक्तीकरण हो रहा है। यँ तो, सूक्ष्म वित्त का उदात्त लक्ष्य गरीबी निवारण है किन्तु इसके महत्वपूर्ण सम्पूरक के रूप में महिला सशक्तीकरण का लक्ष्य भी पूरा हो रहा है। सूक्ष्म वित्त क्षेत्र में महिलाओं की सक्रिय उपस्थिति के निम्नलिखित कारण हैं-

गांव की महिलाएं जिन्हें आजादी के बाद कुछ वर्ष पूर्व तक अबला माना गया वे अब सबला बन कर सामने आ रही है। शहर की तुलना में गांव की महिलाएं अपेक्षाकृत ज्यादा तादाद में व्यवस्था की कमान संभाल रही है। स्वयं सहायता समूह से जुड़कर एक ओर जहां महिलाएं अपने परिवार के 'आजीविका' को सशक्त बना रही हैं वहीं ग्राम संगठन से जुड़कर सामुदायिक विकास में भी महत्वपूर्ण भूमिका अदा कर रही हैं।

झारखंड स्टेट लाईवलीहुड प्रमोशन सोसाईटी ने सेवाओं सुविधाओं से वंचित रही ऐसी ही महिलाओं की उपलब्धियों की असाधारण कहानियों को संजोया है, जो दिखती तो साधारण हैं, लेकिन धारा के विपरीत तैरने की अपनी अदम्य इच्छाशक्ति के कारण सचमुच असाधारण है। ये वो महिलाएं हैं जिन्होंने अपने दम पर अपने ख्वाबों को पूरा किया और अब अपने गांव के विकास और राज्य से गरीबी खत्म करने के लिए प्रयासरत है।

ये वो महिलाएं हैं जिन्होंने तमाम प्रतिरोधों और बाधाओं के बावजूद, अपने संघर्ष पथ पर चलना निरंतर जारी रखा।

गरीबी मिटाने की ब्रांड बन चुकी झारखंड के चाईबासा की ग्रामीण महिलाएं इन्होंने न सिर्फ खुद को एक सशक्त मुकाम दिया बल्कि आज वे दूसरी गरीब, शोषित और अभावों से ग्रस्त महिलाओं के सशक्तीकरण के लिए भी काम कर रही हैं और उनकी प्रेरणा स्रोत बनी हुई हैं।

अपने संगठन के माध्यम से ग्रामीण महिलाएं आज झारखंड के ग्रामीण इलाकों के विकास की नई रेखा खींच रही है। ग्रामीण महिलाओं के लिए आजादी के कई मायने हैं। वो आजादी के इतने सालों के बाद भी खुद को आजाद करने के लिए नई बिसात बिछा रही है।

आजादी पर्दा प्रथा से! छुटकारा बाल विवाह से! मुक्ति बाल एवं महिला तस्करी से! डायन प्रथा से आजादी! नशाखोरी से मुक्त गांव!! ग्रामीण महिलाओं के आजादी के प्राथमिक मायने यही है! गांव की महिलाएं सिर्फ आजादी के मायने का सपना नहीं देख रही है कई सपनों को धरातल पर लाने के लिए जी तोड़ मेहनत भी करती है। ये वो महिलाएं है जो आजादी को अपना ब्रांड मानती है, स्वाधीनता के मायने गांव के विकास के इन झंडाबदारों के लिए थोड़े अलग है। आजाद भारत के आजाद झारखंड को ये गरीबी के चंगुल से बाहर निकालने के लिए काम कर रही है। इनके लिए आजादी का मतलब गांव की हर गरीब महिला को समूह में जोड़कर गरीबी से बाहर निकालना है। इनके लिए स्वाधीनता के मायने गांव के हर युवा को कौशल प्रशिक्षण देकर रोजगार से जोड़ना है। इनके लिए स्वतंत्रता का सही मतलब सुदूर गांव की आखिरी महिला को आजीविका के साधनों से जोड़कर समर्थ बनाना है ताकि ये महिलाएं अपने परिवार को समर्थ बना सके और परिवार से गांव, राज्य और देश समर्थ बने।

आजादी को आपना ब्रांड मंत्र मानने वाली ये ग्रामीण महिलाएं आज विकास दूत की तरह गांव की तरक्की के लिए काम कर रही है, दीन दयाल अंत्योदय योजना राष्ट्रीय ग्रामीण आजीविका मिशन से जुड़कर गरीबी की खाई से बाहर

निकली ये महिलाएं आज महिला शक्ति का नायाब उदाहरण हैं। स्वयं सहायता समूह को अपनी मां का दर्जा देने वाली आजीविका मिशन की ये महिलाएं कम्युनिटी रिसोर्स पर्सन के रूप में जानी जाती हैं।

आईए आपको मिलवाते हैं गांव के विकास के पथ को महिला शक्ति से मजबूत कर रही इन हजारों महिलाओं की टोली से, जिनके लिए आजादी के असल मायने हैं विकसीत गांव, खुशहाल समाज, समृद्ध महिला, समृद्ध किसान स्वयं सहायता समूह-बैंक लिंकेंज-नीति निर्देशिका

स्वयं सहायता समूह का निर्माण एक चरणबद्ध प्रक्रिया है जो सह-लीकेज तरीके से आगे बढ़ता है। ऐसा देखा गया है कि समूह के सदस्य शुरुआत में उपभोग कार्य (बीमारी, शादी, शिक्षा इत्यादि) में ज्यादा खर्च करते हैं। कुछ समय उपरांत खर्च उत्पादन कार्य की ओर बढ़ता है और जैसे-जैसे समूह पुराना होता हो, उसके कर्ज धारणा की क्षमता भी बढ़ती है। उम्मीद रहता है कि अब समूह अनुभवी हो चुका है और सभी प्रकार का कर्ज प्रबंधन क्षमता प्राप्त कर चुका है। इसी वक्त समूह को पर्याप्त कोष की आवश्यकता होती है और इस हेतु किसी स्थानीय वित्तीय संस्था से सहबद्ध किया जाता है। जिसे निम्न शर्तों व प्रक्रियाओं की आवश्यकता होती है।

संदर्भ-

नाबार्ड भारत में सूक्ष्म वित्त की स्थिति 2011-12 रिपोर्ट

आनंद सिंहा **Financial Inclusion and Urban Cooperative Banks**

M-Cril MicroFinance Review 2010

222.rbi.org.in

Transformation of Multi-Religious Society through Peaceful Co-Existence

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There are many religions, cultures and ethnic societies each following its tenets, practices and belief system. The fundamental challenge that arises is how to live a life without conflict and confrontation. As per Islam the Quranic verse Lakum Dinakkum Waliadeen in chapter one hundred and nine and verse number six says gives the formula of following one and respecting other religions.

The important lesson that we learn is that we cannot change the society or compulsively make them follow only one belief system. This world is a place where differences are natural and bound to create conflicts. A reformer rightly said that nature dislikes uniformity and therefore it should not be looked down upon as something undesirable as differences are an integral part of a person and cannot be removed. The correct approach therefore according to Islam would be to welcome the differences without any negativity.

Difference of opinion is infact a blessing as it creates discussion that eventually leads to emergence of new ideas. This is akin to striking of two stones where the third element that emerges is the spark as a result of two stones coming from opposite directions. Similarly when two people come together with opposite opinions the third element that emerges is a new thought process which brings forth new aspects and new ideas. Followers of diverse faiths have different customs, traditions and practices but as a fellow human being one should respect the sensitivity of others as it helps in creating common bond among them.

It is important that in any discussion the practical approach should be to have

a give and take mindset and not a debating style where the focus is more to establish ones argument over the others. In a dialogue one is able to look at aspects which the opposite party is able to highlight in a reasoned argument. Therefore in an interfaith dialogue a meaningful engagement outweighs far more than a argumentative debate where one is hell bent to showcase the superiority of ones religion over others. The single most condition in a society requires a peaceful atmosphere where both the parties are free to present their opinions without any fear or compulsion.

Having differences is not a curse or a negative thing but hating someone or discriminating others due to this difference of opinion is certainly against the principles of humanity. Respect and dignity for others has no pre-conditions as it is a right accorded by the creator himself. If we analyze human history we will find abundant examples where progress is attributed to different minds coming together for a common cause. The source of any higher thinking therefore lies in one's ability towards appreciating and accepting opposing opinions. Islamic history has examples wherein freedom to express ones opinion was always encouraged.

Peace in Islam

Islam as a religion connotes peace which it derives from its root word 'Silm. At several places Quran mentions about it like in chapter five and verse no sixteen it calls its way as 'paths of peace' and in chapter four verse no one hundred and twenty eight it says reconciliation as the best policy. This essentially gives a path breaking formula on how we should deal in controversial matters or difficult situations. Further it states in chapter two verse no two hundred and five that God abhors any disturbance of peace. Quran calls paradise (Dar as Salam) as home of peace in chapter ten verse no twenty five. So above messages indicates that Islam aims at transformation of an individual which is possible through spiritual means and focusing on purifying one's character through intellectual development. This is possible only when there is emphasis on education and social reforms and when there is an environment of peace in the society. If there is peace, there are numerous opportunities as only in a peaceful environment, progress can be achieved and this is the reason Quran says (21:107) 'We have send you forth but as a mercy to mankind'. Prophet of Islam himself said that God grants to gentleness what he does not grant to violence. (Sunan Abu Dawud 4/255).

In all situations policy of avoidance should be used in the same way as was demonstrated by the Prophet during Hdaybiyyah treaty. It was the true spirit of the Hdaybiyyah which was targeted by Prophet to avoid any kind of controversy with the opposite party and concentrate on achieving one's goal by adopting unilateral policy. The result of such a policy helped in minimizing the losses with maximum benefits and eventually gave victory to Prophet in his mission . Yet at another place Quran also gives a message in chapter twenty five verse number fifty two asking believers to strive with the help of the Quran. So in every situation Muslims should see the result before taking any action. We can safely settle that peace is the only reality in Islam and war is a rare exception.

Peace a Pre-requisite to opportunities:

The Quran in chapter four and verse number one hundred and twenty eight says that reconciliation is supreme. Recourse to Peace is only through reconciliation and without it there can be no Peace. God had decreed that success can be achieved only through reconciliatory path and not through violent one. It is also imperative to understand that Paradise is the ultimate goal of every Muslim and is called as Home of Peace. Islam is a religion for Peace and therefore in this sense the greatest priority of Islam is Peace. But Peace is elusive in the world as proponents of Peace insist that without getting justice peace has no meaning. As a result there is never a consensus or clear efforts in the direction of Peace. Violence or protests are carried worldwide in the name of Peace with Justice but history is witness that it has not yielded any positive outcome so far. The answer to such a deadlock is to focus and target peace and peace alone. The wisdom behind this approach is that for any progress or development the fundamental ingredient required is Peace and this is because peace opens the door to opportunities. If there is no peace the question of opportunities does not arise, therefore Peace provides the necessary soil on which the seeds of opportunities are sown. When one adjusts or targets peace, it is but natural that one gets the chance to avail the opportunities present and this in the end gives justice when one avails the opportunities. Therefore Peace without Justice is the only viable solution and Peace for the sake of Peace is the only approach to be adopted without making Justice conditional part of the peace process.

Present terrorism in the name of Islam is due to misinterpretation of Islamic scriptures, they take verses out of context for example in chapter twelve and verse num-

ber forty of Quran it is mentioned that all power belongs to only God. In this verse the word used for power is hukm and refers to God Almighty supernatural power but extremist's ideologues have misinterpreted it to mean political power. Another verse which is misused widely in the sense of imposing Justice in the world is explained in chapter five verse number eight where Quran says to follow the principle of Justice.

Here again the principle of Justice is meant to apply in one's individual life but extremist ideologues have taken this concept of justice with respect to external world and now in the name of establishing justice have given it political colors. For them if justice needs to be established then they need to come into power for which they are resorting to militancy. All this is misinterpretation of the text which is deviating youths into the path of violence and extremism . So sequence of justice followed by Peace can never be practical and will never lead to normalcy as it is conditional.

If we see this in the light of practical examples of Japan and Germany from history it makes a compelling case that Peace is unilaterally result oriented and not to be made conditional on justice. For example Both Japan and Germany participated in World War II (1939-1945) with the aim to become number one in their respective continent ie Asia and Europe. However with the war they nations suffered devastation and massive casualties. It was further exacerbated by U.S dropping two Atom bombs in Hiroshima and Nagasaki in 1945. Japanese people were full of revenge as they considered it a case of injustice. But instead of getting trapped into vicious cycle of revenge Japan chartered into territories of peace unilaterally. While Hirohito addressed his nation on the subject of defeat on August 15, 1945 said that time and fate have dictated them to change the course to peaceful option for the benefit of coming generations even if it requires them to endure what is unendurable and suffer what is unsufferable. This was a remarkable and a huge U turn that Japan took.

As a result Japan's post war planning paved a new progressive future and within thirty years Japan emerged as the number one country in Asia. This was all due to the campaign by wise leaders and intelligentsia who were at the helm of affairs and pacified Japanese people. They removed the feeling of revenge from their mind and as result Japan emerged as super economic power. If Japan had stayed on the course

of revenge it would have reached to the state of complete ruination. So Peace is the key to capitalizing of opportunities which comes with the principle of unilateral behaviour and certainly not on conditions of Justice.

The second example of Germany took a similar course post Adolf Hitler who led Germany to destruction and despair. The allied powers as we know from history divided Germany into two that are, East and West Germany to weaken the nation. This was clearly an instance of injustice but Germany did not wage any war against East Germany or went into planning of revenge. It was the successor of Hitler Konrad Hermann Joseph Adenauer (d.1963) whose peaceful approach eventually culminated into Germany becoming number one nation in entire Europe. In 1990 that is, forty five years after WWII Germany became a single country with coming down of Berlin Wall. So this shows that peace works in an environment of no conflict and brings the desired result.

Peace in the Multi-Religious Society of India

No civil society has ever flourished in an authoritarian rule and can only make a society more reactionary as they feel oppressed. A democratic set up becomes a source of tolerance, peace, freedom, justice and will bring peace and prosperity to the entire world in general and this is what Islam teaches.

India is a country which has a unique place in the world as being a multi-religious society it is a model of Peace, harmony and tolerance. Quran says in verse number thirty four from chapter forty one that dissent is not to be taken as evil as good and bad are not equal and if there is an enemy then we can turn the enemy into a friend with our positive response. It means that opposition or dispute should not be taken as indication of enmity. If instead a person takes it as merely a misunderstanding and attempts to remove it and then he may be able to change the situation and the person. So in this way a dissent can be turned into positive provided we do not suffocate the environment with negative response or initiate a physical attack for the unfavorable response.

According to Asghar Ali, Islam fully guarantees freedom of thought and encourages people to reflect and exercise one's own judgement. Islam according to him was the first religion to uphold democratic principles which Muslim countries are not following today.

Prophet Muhammad's signing of the Medina Charter declared that the matters of

each religious group would be decided as per the religious and tribal traditions followed by the groups. This can be seen from the words preserved in the well-known charter of Medina which said: For the Jews, the religion of the Jews, for the Muslims, the religion of the Muslims.

It gave an important principle as to how in a multi-religious society, religious harmony can be established. In the contemporary world we often get to witness cases of religious intolerance and animosity which boils down to riots, violence and loss of innocent lives. The principle mentioned above gives us the way forward that even though the administrative controls remains with the majority community, the religious and cultural aspect should be allowed at the hands of minority communities as per their beliefs and traditions. This is important as every religious group may feel his or her religious group to be superior and dabbling in such matters may lead to serious clashes. If there is religious tolerance then desired Peace would ensure which would establish a peaceful society. Such a society will only be able to progress and develop and in the absence of peace, the society will get split by dissension and mistrust. The above formula was also given in chapter one hundred and nine and verse number six which says to you, your religion and to me mine. So essentially it gives us a practical method on how to live peacefully in a multi-religious society and the principle we derive is follow one and respect all.

A multi-religious society is a big blessing for it fosters greater learnings, discovering newer and deeper aspects from different perspectives. There can be no society which can be made tension free or strife free as breakdowns are bound to happen. The important thing is to learn the art of tension management. It would require equal participation from both the governmental and non-governmental agencies.

The approach to build a mature and responsible society lies in inculcating a culture of tolerance among the members of the society. Society has to accept the situations which it cannot control or change. When one develops this mature attitude the reaction will never be negative and focus will turn towards peaceful planning and looking at alternatives that is future oriented. In Quran message to those who observes patience for the sake of God is emphasized. (74:7)

It further promises an abundant reward to all those who practice patience. (39:10). This is because in chapter seventy four and verse no seven it says that Patience is for Him. Without patience there can be no peaceful society. Prophet of Islam suc-

ceeded in bringing about an ideological revolution based on peace and justice. Prophet of Islam was a positive thinker and all his activities were result oriented and achieved its intended goal. The model of Prophet if followed in letter and spirit would bring the entire global family in unity and harmony. Muslims therefore need to make a U-turn and need to do only thing which is follow Islam as it is. Teachings of Islam are based on mutual coexistence based on the principles of social peace and and harmonious existence.

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Ambedkar & the media: To empower, not to hero-worship

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Ambedkar realized early on the importance of financial independence when one worked for the public good. Hence, while he ran the newspaper, he never gave up practising law. Finances were a concern for a newspaper then as they are today. Ambedkar used the media, especially his newspapers, effectively to expose the numerous Hindu myths, mysticisms and mumbo jumbos justifying the injustices of Indian society. He broke the shackles of traditionalism, religious orthodoxy and superstitions. He bluntly rejected the whole system of brahmanical religion - the infallibility of the Vedas, transmigration of the soul, the efficacy of rites and rituals, the "moksha" after the cycle of births, and "Iswara" as the creator of the universe. He also rejected the whole of Upanishadic thought as mere imagination. He opposed out and out the "Chaturvarnya" system, which was made a "sacred institution" and a "divine ordination". He concluded that there cannot be a more degrading system of social organization than "Chaturvarnya" which deadens, paralyses and cripples the people, and prevents them from working for the betterment of society.

Ambedkar firmly advocated the freedom of the press. He accorded pride of place to the freedom of speech and expression while drafting the Constitution of India. "Freedom of speech and expression" has been declared a fundamental right under Article 19(1)(a), subject only to the reasonable restrictions that may be imposed by the state under clause (2) of that Article.

Ambedkar propagated his revolutionary ideas, views and experiences through his

newspapers namely - Mookanayak (Leader of the Dumb), Bahiskrit Bharat (Excluded India), Samata (Equality), Janata (People) and Prabuddha Bharat (Enlightened India). Ambedkar launched Mookanayak on 31 January 1920 with financial support from the king of Kolhapur through Dattoba Pawar. How violent and unfavourable were the times can be seen from the fact that the Kesari refused even to announce its publication. This happened when Tilak was still alive.

HOME OF INEQUALITY

In the first issue of the Mookanayak, Ambedkar brilliantly propounded the aim of the paper in simple yet convincing and forceful language. He wrote that India was a home of inequality. Hindu society, he observed, was just like a tower that had several storeys but without a ladder or an entrance. One was destined to die in the storey in which one was born. Hindu society, he continued, consisted of three parts: the Brahmins, the non-Brahmins and the untouchables. He pitied the souls of those who believed God existed in animals as well as inanimate things and yet treated their co-religionists as untouchables. He lamented that Brahmins aimed not to spread but to monopolize knowledge and literacy. In his view, the backwardness of the non-Brahmins was due to a lack of education and power; in order to save the Backwards from perpetual slavery, poverty and ignorance, herculean efforts must be made to free them from their disabilities.

Another Mooknayak article asserted that it was not enough for India to be an independent country. She must guarantee equal status in matters religious, social, economic and political, to all classes, offering every man an opportunity to rise in the scale of life and creating conditions favourable to his advancement. There did not exist such a despicable man who, continued the voice in the article, would object to the statement that if the Brahmins were justified in their attack upon and opposition to the unjust power of the British government, the depressed classes would be justified a hundred times more in their opposition to the rule of the Brahmins in case the transfer of power took place. The article asserted that if the protection of the British were withdrawn, those who condescended to look at the untouchables would trample upon them. In another article Ambedkar wrote that, for

the depressed classes, the Swaraj in which there were no fundamental rights guaranteed for them would not be a Swaraj but a new form of slavery.

Ambedkar heralded a new era of social-justice-oriented mass communication in India through Mooknayak. He could not continue this newspaper since he felt there was something else he needed to do more urgently: to accomplish educational progress among the depressed classes to liberate them from all the oppressive forces.

The history of the press in India is the history of the freedom movement in the country. To a great extent, the Indian National Congress owed its popularity and position to the Indian press (Mazumdar, 1993). The history of the freedom movement happened to be the history of Congressmen. Hence the history of the press in India is the history of the newspapers run by Congressmen. The history of the oppressed community is being neglected and the history of the upper caste is celebrated in India. The majority which accepts Mahatma Gandhi as a great journalist declines to speak about the journalism of Ambedkar or the newspapers run by Ambedkar. It is important to identify the different interpretation of history of the freedom struggle as well as the press in India. This paper will look into the experiences of Ambedkar with media.

Its aim is to *explore the newspaper initiatives of Ambedkar, *study the representation of Ambedkar in media and *recognize his views on media. The paper will discuss the data observed using desk research. This is done by summarizing published sources - a form of secondary research.

Ambedkar's Journalism

Dr. Ambedkar was also a successful journalist. He provided a platform for social revolution through his papers. It is important to note that Gandhi started Harijan in 1933 to propagate the cause of untouchables. He started that only after the Poona pact. The Indian media which admires Gandhi's efforts to start a newspaper for the untouchables never addresses Ambedkar's labors that are responsible for running four newspapers for his people. As the pro-Congress media refuse to speak about the oppressed people, Ambedkar's struggles, his ideology, Ambedkar

required a media, a mouthpiece. Ambedkar strongly believed that newspapers could bring about a change in the lives of the millions of oppressed people. Dr. Ambedkar's Marathi newspapers announced a new politics and ethics and anticipated a just social order (Pandian, 2005). Ambedkar published a series of newspapers namely Mook Nayak (weekly newspaper), Bahishkrit Bharat (half-monthly newspaper), Janata (weekly magazine).

The newspapers were actively involved in constructing a nation and mobilizing the masses to participate in the freedom movement. Around the same time, B.R. Ambedkar started propagating a different vision of Dalithood through his newspaper Janata, which stressed the Dalit's difference from the mainstream 'nation'. Ambedkar demanded a separate Dalit-space, rather than a submersion of the Dalit cause in the Gandhian agenda of building a coherent, homogeneous nation-space (Narayanan, 2005). The editor of the weekly Janata was Bhaskarrao Kadrekar.

Ambedkar started Mook Nayak on January 32, 1920, a fortnightly paper with the help of the Maharaja of Kolhapur. Although Ambedkar was not its official editor, he was the man behind it and it was his mouthpiece. Kesari newspaper refused to publish the advertisement about Mook Nayak. How violent and unfavourable were the times can be seen from the fact that the Kesari refused to even announce its publication although solicited to do so as a paid advertisement. And this happened when Tilak was still alive! (Keer, 1954). Not only was touching the oppressed people considered untouchability, publishing advertisements about their newspaper (in their publication) was also considered untouchability.

Venturing into journalism

Dalit newspapers in Maharashtra are the legacy of Jotiba Phule's Satyashodhak movement. It was only after the establishment of Din Bandhu by Phule in the late 19th century that Dalit newspapers began to crop up. Prominent Dalit leaders of the pre-Ambedkar era, such as Shivram Janba Kamble and Kisan Faguji Bansode, founded newspapers which were dedicated primarily to the cause of untouchability. These newspapers were short-lived and did not create a lasting

impact.

In 1920, Ambedkar entered into the world of newspapers. He started his first newspaper, Mooknayak, on January 31, 1920. It ran for three years before being closed. Later, he went on to found three more newspapers - Bahishkrut Bharat (1927-1929), Janata (1930-56), and Prabuddha Bharat (1956). He was directly involved in the editorial management of the first two newspapers, Mooknayak and Bahishkrut Bharat. From 1930 onwards, he delegated the task to his most important colleagues, such as, Devrao Naik, B.R. Kadrekar, G.N. Sahastrabuddhe, R.D. Bhandare, and B.C. Kamble. Interestingly, Naik, Kadrekar and Sahastrabuddhe were not Dalits.

The Journalistic Legacy of B.R. Ambedkar, the Editor

The newspapers associated with Ambedkar are repositories of vast information on the history of Dalit political activism, which is why it's a pity that Ambedkar's role as a journalist and editor has been largely ignored.

In recent years, there has been a resurgence of writings on Ambedkar, caste, and Dalit politics. This surge is taking place primarily in the context of rising radical Dalit political activism in India. These writings have, however, appeared mainly at the backdrop of current issues which has largely affected the course of the anti-caste Dalit Bahujan movement.

One of their main features is the focus on Ambedkar's political and social philosophy. His ideas, consequently, have not only shaped the contemporary discussions on caste and Dalit politics but have deepened our understanding of our society, its history and politics. Yet little is known about his journalistic legacy. The newspapers Ambedkar was associated with have largely contributed in disseminating radical political ideas and motivated a churn within the society. The study of the newspapers helps us contextualise and trace the history of Dalit political discourse, issues of caste violence, representation, and religious fundamentalism.

Most contemporary writings on Ambedkar and Dalit politics largely ignore the significance of Dalit newspapers and their role in the history of the Dalit movement. The newspapers associated with Ambedkar are repositories of vast informa-

tion on the history of Dalit political activism, which is why it's a pity that Ambedkar's role as a journalist and editor has been largely ignored. Unlike his scholarly writings, which were written in English, his journalistic works are published in Marathi.

Ambedkar's active career as a journalist did not last long. Despite that, he was responsible for fundamentally shaping the contours of Marathi journalism. His insightful interventions through his newspapers were well-recognised even by his opponents. His lucid style of writing with a scholarly approach, and his command over the language were equally important in creating an impact at the time.

It is possible that his experience of editing Mooknayak motivated him to learn an argumentative style of Marathi writing. Ratnakar Ganveer, one of the earliest writers on Ambedkar, had pointed out that due to Ambedkar's English schooling he initially faced difficulties in articulating himself in Marathi. In order to cope with the situation, he would write the editorials in English and then translate them into Marathi. He made great effort to learn and understand different dimensions of Marathi literature, which he profusely used in his editorials and commentaries. His strong but composed style of writing was clearly illustrated during the Mahad agitations of 1927.

Representation of Ambedkar in Indian Media

Ambedkar is a national leader. But he is projected as a Dalit leader (Venkatesh, 2006). The media plays a major role in the formation of social identity. Ambedkar is always identified as a leader of the Dalits and nothing else. Right from his struggle towards social justice till now, after his 100th birth anniversary, Ambedkar receives less attention from the Indian media. Ambedkar felt that his views were marginalized in the Indian media.

The Indian media, too, takes its cues from the temple of Brahminism before it projects somebody as an acceptable man or woman for the highest position. The Indian media used to hate Ambedkar. (Ilaiyah, 2000)

We can identify the ideology, the bias, the partiality of the newspaper towards any issue, by observing the placement, the space and the usage of language

of that content. If we investigate the news about Ambedkar by using the above variables, those newspapers had not given importance to him.

An editorial published in the 17th issue of Samathuvam, a Dalit magazine, condemned the bias of the newspaper Swadeshmitran. It alleged that the Tamil newspaper took a massive effort to publicise Congress leaders and their visits to Madras Presidency. But they were not interested in the visit of Dr. Ambedkar. They didn't publicise even his full speech (Samathuvam,). Here the space given to Ambedkar's speech was very minimal and hence it is inferred that he was not given due prominence in the newspapers.

The kind of response Ambedkar received from colonial and post-colonial national media reminds one of the poor coverage that renowned Black American spokesman Booker T. Washington got in the White press. Washington lamented that his successful speeches before large crowds that were normally expected to receive front-page attention would be relegated to the last page and given an inch or so of space. Instead, the front page would invariably be given to considerable reporting of a Black person involved in a minor criminal offence (Wilson & Guteirrez, 1985). At that time, the newspapers in no way stood beside Ambedkar's struggles. They didn't cover his struggles honestly and objectively. When Ambedkar was arguing for the political rights for his people in the Round Table Conference, the newspapers portrayed him as a traitor. They didn't correlate this with the problems of the oppressed people. They refused to analyze this issue with the oppressed people's perspective. The news was determined from the upper caste perspective. It explicitly reflected the caste Hindu attitude. This reminds us of the coverage of the civil unrest in America. The Kerner commission on the civil disorders in America, while filing its report in 1967, condemned that the press "has too long basked in a white world, looking out of it, if at all, with white men's eyes and a white perspective".

Interpretation

The newspapers of that time were not ready to publish about the oppressed people or the leaders who were striving hard for that people. The oppressed people, who were excluded, segregated, oppressed from the society experienced the same

from the media. Ambedkar, who tried to abolish untouchability, was portrayed as bhimasur against the Indian society. The space, the placement, the usage of language and the tone in the news about Ambedkar proved that he was given less attention, less prominence and negative representation.

Ambedkar was aware about the media ownership and the social composition of the media. Most of the newspapers during the freedom movement were under the ownership of Congressmen and caste Hindus. So obviously they were against any views which opposed Hinduism and Congress party. The very same newspapers which represented Dandi yatra of Gandhi as a satyagraha refused to accept Ambedkar's Mahad struggle as a satyagraha. Moreover, they derided that struggle as a betrayal. As it was not possible to rely on the pro-Congress mass media to publish his news and views, Ambedkar decided to run newspapers.

In Marxist media analysis, media institutions are regarded as being 'locked into the power structure, and consequently as acting largely in tandem with the dominant institutions in society. The media thus reproduced the viewpoints of dominant institutions not as one among a number of alternative perspectives, but as the central and "obvious" or "natural" perspective' (Curran et al. 1982). The Indian newspapers too reproduced

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Accounting or accountancy is the measurement, processing, and communication of financial information

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Accounting or accountancy is the measurement, processing, and communication of financial information about economic entities such as businesses and corporations. The modern field was established by the Italian mathematician Luca Pacioli in 1494. Accounting, which has been called the "language of business", measures the results of an organization's economic activities and conveys this information to a variety of users, including investors, creditors, management, and regulators. Practitioners of accounting are known as accountants. The terms "accounting" and "financial reporting" are often used as synonyms.

Accounting can be divided into several fields including financial accounting, management accounting, external auditing, tax accounting and cost accounting. Accounting information systems are designed to support accounting functions and related activities. Financial accounting focuses on the reporting of an organization's financial information, including the preparation of financial statements, to the external users of the information, such as investors, regulators and suppliers; [8] and management accounting focuses on the measurement, analysis and reporting of information for internal use by management. The recording of financial transactions, so that summaries of the financials may be presented in financial reports, is known as bookkeeping, of which double-entry bookkeeping is the most common system.

Accountancy - What is accountancy?

Accountancy is the process of managing the income and expenses of a busi-

ness Manage your accountancy needs with a comprehensive accounting system such as Debitoor. Start today. The process of recording and summarising financial transactions is known as 'bookkeeping'. When the data is produced in reports for the use of individuals or companies outside the organisation, the process is called 'financial accounting'. It refers to the process of measuring, summarising, and communicating the financial information produced by bookkeeping to classify and explain account information to relevant parties such as shareholders and managers.

The use of this information also makes it possible to forecast future financial developments, analyse different areas of the business and evaluate business potential. It refers to the process of measuring, summarising, and communicating the financial information produced by bookkeeping to classify and explain account information to relevant parties such as shareholders and managers.

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History

The history of accounting is thousands of years old and can be traced to ancient civilizations. The early development of accounting dates back to ancient Mesopotamia, and is closely related to developments in writing, counting and money; there is also evidence for early forms of bookkeeping in ancient Iran, and early auditing systems by the ancient Egyptians and Babylonians. By the time of the Emperor Augustus, the Roman government had access to detailed financial information.

Double-entry bookkeeping was pioneered in the Jewish community of the early-medieval Middle East and further refined in medieval Europe. With the development of joint-stock companies, accounting split into financial accounting and management accounting.

Reports in accounting

Three reports are typically generated in financial accounting and cover a specific, predetermined accounting period:

1. Balance sheet: summarises the firm's assets and liabilities at a given point in

time - usually at the end of an accounting period. This report provides a clear idea of the company's financial standing.

2. Income statement: reports the firm's gross proceeds, expenses, and profit or loss. This report addresses the income and expenses that are produced both by regular operating activities, or by 'non-operating' activities - income or expenses that are not directly produced by the business. This is probably the most important of the three types of accounting reports, as it is commonly used by management to help determine financial standing and decision-making.

3. Statement of cash flows: analyses the flow of cash into and out of the business. This report deals only with the cash that moves in and out of the company through various business activities. It also includes income and loss from any investments made in the company name. Keep in mind that 'cash' also includes credit payments after the payment is completed.

4. Accounting degrees

5. At least a bachelor's degree in accounting or a related field is required for most accountant and auditor job positions, and some employers prefer applicants with a master's degree.[52] A degree in accounting may also be required for, or may be used to fulfill the requirements for, membership to professional accounting bodies. For example, the education during an accounting degree can be used to fulfill the American Institute of CPA's (AICPA) 150 semester hour requirement,[53] and associate membership with the Certified Public Accountants Association of the UK is available after gaining a degree in finance or accounting.[54]

6. Professional qualifications

7. See also: Chartered Accountant and Certified Public Accountant

8. Professional accounting qualifications include the Chartered Accountant designations and other qualifications including certificates and diplomas.[57] In the United Kingdom, chartered accountants of the ICAEW undergo annual training, and are bound by the ICAEW's code of ethics and subject to its disciplinary procedures.[58] In the United States, the requirements for joining the AICPA as a Certified Public Accountant are set by the Board of Accountancy of each state, and members agree to abide by the AICPA's Code of Professional Conduct and Bylaws. In India the Apex Accounting body constituted by parliament of India is "Institute of

Chartered Accountants of India" (ICAI) was known for its rigorous training and study methodology for granting the Qualification.[59] The ACCA is the largest global accountancy body with over 320,000 members and the organisation provides an 'IFRS stream' and a 'UK stream'. Students must pass a total of 14 exams, which are arranged across three papers.[60]

9. Accounting scandals

10. Main article: Accounting scandals

11. See also: Accounting ethics

12. The year 2001 witnessed a series of financial information frauds involving Enron, auditing firm Arthur Andersen, the telecommunications company WorldCom, Qwest and Sunbeam, among other well-known corporations. These problems highlighted the need to review the effectiveness of accounting standards, auditing regulations and corporate governance principles. In some cases, management manipulated the figures shown in financial reports to indicate a better economic performance. In others, tax and regulatory incentives encouraged over-leveraging of companies and decisions to bear extraordinary and unjustified risk.

13. The Enron scandal deeply influenced the development of new regulations to improve the reliability of financial reporting, and increased public awareness about the importance of having accounting standards that show the financial reality of companies and the objectivity and independence of auditing firms.

14. In addition to being the largest bankruptcy reorganization in American history, the Enron scandal undoubtedly is the biggest audit failure. It involved a financial scandal of Enron Corporation and their auditors Arthur Andersen, which was revealed in late 2001. The scandal caused the dissolution of Arthur Andersen, which at the time was one of the five largest accounting firms in the world. After a series of revelations involving irregular accounting procedures conducted throughout the 1990s, Enron filed for Chapter 11 bankruptcy protection in December 2001.

Accounting and Debitoor

An automated accounting system such as Debitoor allows reports to be generated at any time depending on your business needs. Because expenses and income are balanced and updated immediately after they are entered, the balance sheet and profit & loss reports are ready when you need them. Use them as a tool to deter-

mine growth as well as the current financial standing of your business.

Need an Accountant?

A rapidly growing business can often benefit from working with an accountant. Debitoor offers a platform for all financial data from your business to be shared directly with your chosen accountant when needed. If you're looking for a registered accountant in the UK, start with our accountant list. Check out this blog post on how to start a business to get additional information on whether it's time to find an accountant.

Types - Personal accounting

Personal accounting software is mainly targeted towards home users, supporting accounts payable-type accounting transactions, managing budgets, and simple account reconciliation, at the inexpensive end of the market.

Low-end market

At the low-end of the business markets, inexpensive applications software allows most general business accounting functions to be performed. Suppliers frequently serve a single national market, while larger suppliers offer separate solutions in each national market.

Many of the low end products are characterized by being "single-entry" products, as opposed to double-entry systems seen in many businesses. Some products have considerable functionality but are not considered GAAP or IFRS/FASB compliant. Some low-end systems do not have adequate security nor audit trails.

Mid-market

The mid-market covers a wide range of business software that may be capable of serving the needs of multiple national accountancy standards and allow accounting in multiple currencies.

In addition to general accounting functions, the software may include integrated or add-on management information systems, and may be oriented towards one or more markets, for example with integrated or add-on project accounting modules.

Software applications in this market typically include the following features:

" Industry-standard robust databases

" Industry-standard reporting tools

" Tools for configuring or extending the application (e.g. an SDK), access to program code.

" Auditing

" Main articles: Financial audit and Internal audit

" Auditing is the verification of assertions made by others regarding a payoff, and in the context of accounting it is the "unbiased examination and evaluation of the financial statements of an organization" Audit is a professional service that is systematic and conventional."

An audit of financial statements aims to express or disclaim an opinion on the financial statements. The auditor expresses an opinion on the fairness with which the financial statements presents the financial position, results of operations, and cash flows of an entity, in accordance with the generally acceptable accounting principle (GAAP) and "in all material respects". An auditor is also required to identify circumstances in which the generally acceptable accounting principles (GAAP) has not been consistently observed.

" Accounting information systems

" Main article: Accounting information system

" An accounting information system is a part of an organization's information system that focuses on processing accounting data. Many corporations use artificial intelligence-based information systems. Banking and finance industry is using AI as fraud detection. Retail industry is using AI for customer services. AI is also used in cybersecurity industry. It involves computer hardware and software systems and using statistics and modeling.

" Tax accounting

" Main article: Tax accounting

" Tax accounting in the United States concentrates on the preparation, analysis and presentation of tax payments and tax returns. The U.S. tax system requires the use of specialised accounting principles for tax purposes which can differ from the generally accepted accounting principles (GAAP) for financial reporting. U.S. tax law covers four basic forms of business ownership: sole proprietorship, partnership, corporation, and limited liability company. Corporate and personal income are

taxed at different rates, both varying according to income levels and including varying marginal rates (taxed on each additional dollar of income) and average rates (set as a percentage of overall income).

Implementation In many cases, implementation (i.e. the installation and configuration of the system at the client) can be a bigger consideration than the actual software chosen when it comes down to the total cost of ownership for the business. Most midmarket and larger applications are sold exclusively through resellers, developers and consultants.[5][6] Those organizations generally pass on a license fee to the software vendor and then charge the client for installation, customization and support services. Clients can normally count on paying roughly 50-200% of the price of the software in implementation and consulting fees. Standard-setters

Accounting standards and Convergence of accounting standards

Generally accepted accounting principles (GAAP) are accounting standards issued by national regulatory bodies. In addition, the International Accounting Standards Board (IASB) issues the International Financial Reporting Standards (IFRS) implemented by 147 countries. While standards for international audit and assurance, ethics, education, and public sector accounting are all set by independent standard settings boards supported by IFAC. The International Auditing and Assurance Standards Board sets international standards for auditing, assurance, and quality control; the International Ethics Standards Board for Accountants (IESBA) sets the internationally appropriate principles- based Code of Ethics for Professional Accounts the International Accounting Education Standards Board (IAESB) sets professional accounting education standards; International Public Sector Accounting Standards Board (IPSASB) sets accrual-based international public sector accounting standards Organizations in individual countries may issue accounting standards unique to the countries. For example, in the United States the Financial Accounting Standards Board (FASB) issues the Statements of Financial Accounting Standards, which form the basis of US GAAP, and in the United Kingdom the Financial Reporting Council (FRC) sets accounting standards. However, as of 2012 "all major economies" have plans to converge towards or adopt the IFRS.

Education and qualifications

A doctorate is required in order to pursue a career in accounting academia, for example to work as a university professor in accounting. The Doctor of Philosophy (PhD) and the Doctor of Business Administration (DBA) are the most popular degrees. The PhD is the most common degree for those wishing to pursue a career in academia, while DBA programs generally focus on equipping business executives for business or public careers requiring research skills and qualifications.

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