A Refereed Journal of Institute of Management Study

ISSN: 2278-6546 Vol. 4, No. 1/November 2015

Notes for the Contributors

The "TIME'S JOURNEY": A peer-reviewed journal of Institute of Management Study, is to encourage scholars, with an original idea, which publishes articles on a range of areas in Commerce, Management and in related areas of Social Sciences including Psychology, Economics, International Relations, Media and Mass Communication, Sociology and Political Science. As such it aims to provide a forum for discussion on the salient features relating to the whole field of Management.

Management.			
Submission Procedure	Manuscripts and all editorial correspondence should be sent to the Managing Editor, Time's Journey, Institute of Management Study, 93 Mukundapur Main Road, Kolkata 700 099, India. E-mail: tjourney@rediffmail.com		
Formatting Requirements	1. Articles should be written in a formal, simple style, clear and concise English and should be submitted in soft copy. Articles should range between 3000 and 6000 words and to be submitted with the cover page bearing only the title of the article, author/s' names, designations, official addresses, phone/fax numbers, and email addresses. The author's name should not appear on the main body of the paper.		
	2. Manuscripts should be typed double-spaced on A4 size text and font size 12 of Times New Roman and should be submitted with a declaration that the paper has not been published or submitted for publication elsewhere.		
	3. Articles must be accompanied by an abstract in not more than 300 words and 4–6 keywords.		
	4. Reference guidelines specified in the Publication Manual of the American Psychological Association must be followed in the following styles:		
	Bergquist, J. M. (1992). German Americans. In J. D. Buenker & L. A. Ratner (Eds.), <i>Multiculturalism in the United States: A comparative guide to acculturation and ethnicity</i> (pp. 53-76). New York, NY: Greenwood.		
	Hamfi, A. G. (1981). The funny nature of dogs. <i>E-journal of Applied Psychology</i> , 2(2), 38-48. Retrieved from http://ojs.lib.swin.edu.au/index.php/fdo.		
	Strunk, W., Jr., & White, E. B. (1979). The guide to everything and then some more stuff. New York, NY: Macmillan.		
	5. Quotations must correspond to the original source in wording, spelling and punctuation and should be acknowledged in the proper manner by giving references. Please note that manuscripts that do not give text-based references may be resubmitted by the author after re-working.		
	6. Notes could be used to provide additional comments and information for discussion.		

Published by

Institute of Management Study

93 Mukundapur Main Road, Kolkata 700 099, West Bengal, India

Phone: +91-33-2426 4168, Fax: +91-33-2426 4832

Editorial Advisory	Purnendu Sekhar Das
Board:	Retired Professor, Vinod Gupta School of Management,
Douru.	IIT Kharagapur, West Bengal
	Rudra Prasanna Mahapatra
	Professor, P.G. Department of Commerce,
	Berhampur University, Orissa
	Bishwambhar Jha
	Retired Professor, Formerly Head & Dean,
	Banaras Hindu University, Uttar Pradesh
	Nikhil Bhusan Dey
	Professor & Head, Department of Commerce,
	Ex-Dean, Assam University, Assam
	Sanjay S. Kaptan
	Professor & Head, Department of Commerce & Research Center,
	Savitribai Phule Pune University, Maharashtra
	Trilok Narayan Mathur
	Professor & Ex-Dean, Member Syndicate, Department of Economic
	Administration & Financial Management, University of Rajasthan,
	Rajasthan
	Sudipti Banerjea
	Professor, Department of Commerce,
	University of Calcutta, West Bengal
	Uttam Kumar Dutta
	Professor, Department of Commerce and Management,
	West Bengal State University, West Bengal
	Arindam Gupta
	Professor, Department of Commerce with Farm Management,
	Vidyasagar University, West Bengal
Editor-in-Chief:	Tapash Ranjan Saha
	Professor & Director, Institute of Management Study, Kolkata
Managing Editor:	Diptendu Simlai
	Assistant Professor, Department of Commerce,
	Dum Dum Motijheel Rabindra Mahavidyalaya, Kolkata

 $Opinions\ expressed\ in\ this\ journal\ are\ not\ necessarily\ those\ of\ the\ Editors\ nor\ of\ IMS.$

Contents

Sanchali Bhattacharya Construction of a Modified Quality of Life Index — Application to South Asian Countries	1
Piyali Dasgupta & Sanjib Mitra Realising the Significance of Socio-Economic Triggers of Financial Inclusion in India	16
Subir Kumar Sen & Joy Das Combined Ranking of Selected Public Sector Enterprise Transportation Equipment Companies: A Shannon-Dea Approach	31
Manish Guha Capital Structure and its Impact on Profitability: A Study Based on Tata Steel Limited	48
J. K. Das & R. K. Chaudhuri Training and Development Functions Practiced by Business Organizations: A Study in Eastern India	61
Navaraj Lamshal & H. C. Gautam Farm Accounting: A Study Over Small Tea Gardens in Assam	74
Joyeta Bhadury & Jita Bhattacharyya An Insight into the Perceptions of Professional Accountants in Kolkata vis-a-vis Some Important Fund-Sponsor-Related and Investor-Service-Related Features of Mutual Funds	87
Sharmita Dhar & Tista Mukherjee Environment-Development Relationship: Existence of Environmental Kuznets Curve — An Indian Perspective	106