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Genetic and clinical aspects of the transthyretin familial amyloid polyneuropathy: Report of a family

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Abstract
Introduction: Genetic testing in addition to clinical features marks this rare disease. Proving a mutation in the TTR gene is the most important tool in establishing a diagnosis.

Materials and Methods: We report a Macedonian family from v. Bansko, Strumica (three brothers) Republic of North Macedonia, affected by transthyretin familial amyloid polyneuropathy.

Results: Three brothers with TTR-FAP from North Macedonia were hospitalized at the Clinic of Neurology in Skopje. In addition, there was a positive finding from the genetic analysis. It showed present pathogen mutation in the TTP gene, Glu109Gln. The method used in this genetic testing consists of DNA Extraction with Phenol Chloroform, PCR Amplification of exon 3 of TTR gene, Direct DNA Sequencing with BigDye Terminator Sequencing Kit of exons of TTR gene by the method of Sanger and Analysis of ABI PRISM 3500 automatic genetic analyzer. The family gave information that there were deceased members of the same disease in the family. Congo red staining of samples from subcutaneous fat tissue aspiration biopsy was positive which is in favor of amyloid deposits Also, echocardiography registered left ventricular hypertrophy and dilatation at the same time. Electromyography with the neurography provided data for a generalized, symmetrical, chronic, partial sensor-motor neurogenic lesion with features predominantly of axonal neuropathy with signs of segmental demyelination.

Conclusion: The clinical and genetic features of patients with TTR gene mutations are related to each other. Proving a mutation in the TTR gene clarifies the diagnostic puzzle and gives us the opportunity to begin therapy as soon as possible.

Keywords FAP, Amyloid, TTR gene, Mutation

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INTRODUCTION

Amyloid neuropathies are severe and life-threatening illnesses characterized by endoneurial amyloid deposits [1]. Transthyretin-type familial amyloid polyneuropathy (TTR-FAP) is an autosomal-dominant, adult-onset, rare systemic disorder predominantly characterized by irreversible, progressive, and persistent peripheral nerve damage [2]. It is characterized by the extracellular deposition of amyloid fibrils composed of TTR, a 127 amino acid plasma transport protein for thyroxine and vitamin A that is produced predominantly by the liver [3]. Transthyretin FAP (TTR-FAP) has an estimated prevalence of one in 100 000 in the USA and Europe [4, 5]. It is a highly disabling and life-threatening disease, characterized by progressive sensorimotor and autonomic neuropathy, and is fatal within 7-12 years of disease onset [2]. Clinically, TTR-FAP manifests as progressive and irreversible sensorimotor and autonomic neuropathy, starting typically with sensory disturbances in the toes and moving rapidly upward to more proximal parts of the legs [6]. Genetic testing in addition to clinical features marks this rare disease. Proving a mutation in the TTR gene is the most important tool in establishing a diagnosis.

MATERIALS AND METHODS:

We report a Macedonian family from v. Bansko, Strumica (three brothers), Republic of North Macedonia, affected by transthyretin familial amyloid polyneuropathy (TTR-FAP).

RESULTS:

Three brothers with TTR-FAP from North Macedonia were hospitalized at the Clinic of Neurology in Skopje. In addition, there was a positive finding from the genetic analysis. It showed present pathogen mutation in the TTP gene, Glu109Gln. The method used in this genetic testing consists of DNA Extraction with Phenol Chloroform, PCR Amplification of exon 3 of the TTR gene, Direct DNA Sequencing with BigDye Terminator Sequencing Kit of exons of TTR Gene with Sanger method and analysis by ABI PRISM 3500 automatic genetic analyzer. Genetic analysis in this family showed the presence of the pathogenic mutation in heterozygous form. Familial amyloid polyneuropathy is an autosomal dominant disease. The presence of a heterozygous mutation in the TTR gene in the patient is manifested by a phenotype for this disease. Pathogenic mutations have variable penetration and disease expression in patients. Genetic counseling for cascading testing of family members is also recommended.

As regards to the clinical picture, at first, in the three patients there was tingling of arms, occasional darkening in front of eyes during verticalization (orthostatic hypotension) and several episodes of fainting. Furthermore, they gave information that there were deceased members of the same disease in the family (father and uncle). Musculoskeletal reflexes were weakened. Congo red staining of samples from subcutaneous fat tissue aspiration biopsy was positive which is in favor of amyloid deposits. Also, echocardiography registered left ventricular hypertrophy and dilatation at the same time. Echocardiography also showed systolic function and expressed diastolic dysfunction. Electromyography with the neurography provided data for a generalized, symmetrical, chronic, partial, sensor-motor, neurogenic lesions with features predominantly of axonal neuropathy with signs of segmental demyelination. So far, in the Republic of North Macedonia, 14 people have been diagnosed with TTP-FAP. Very characteristic is the fact that almost everyone originates from the southeastern part of the Republic of North Macedonia. Thirteen patients showed a pathogen mutation in the TTP gene, Glu109Gln, and 1 patient in the Phe53Val. On the other hand, it is interesting fact that the largest number of TTR-FAP patients from the neighboring Republic of Bulgaria, is from the southwestern part of the country, that is, around the border with the Republic of North Macedonia. This is an indication of an endemic area for the TTR-FAP on the Balkan.

DISCUSSION:

Physiologically, TTR exists as a tetramer and serves, apart from thyroxine-binding globulin and albumin, as a transport protein for thyroxine in blood plasma and,
with the assistance of retinol-binding protein, of vitamin A. By now, over 100 point mutations in the TTR gene are known to cause instability of the tetramer [7]. However, replacement of valine with methionine at position 30 (ATTRFAP Val30Met [p.Val50Met]) is the most commonly observed mutation, the only one found in large foci of patients, and is associated primarily with neuropathy [8]. As a consequence, large amounts of monomers originate that are prone to unfold rapidly into a cross beta-sheet configuration. These misfolded, beta-rich monomers, in turn, have a strong tendency for self-aggregation, leading to the formation of nonfibrillar oligomers, protofibrils, and fibrils. These fibrils are insoluble and deposit as amyloid in tissues. The process of fibril formation, rather than amyloid the deposition itself is cytotoxic and causes damage to various organs [9]. In general, early and late-onset variants of TTR-FAP found within endemic and nonendemic regions, present several additional diagnostic challenges [10]. Diagnosis of TTR-FAP is based on:

- Patient history and physical examination: A thorough clinical history of the patient should be taken to identify the presence of family history and the multisystem red-flag signs and/or symptoms. In the absence of a family history of amyloidosis, the diagnosis of TTR-FAP should be considered in patients with a progressive, length-dependent, axonal polyneuropathy predominantly affecting temperature and pain sensation. After diagnosis, the modified body mass index (BMI) as a measure of nutritional status is helpful to monitor the progression or prognosis of TTR-FAP [2, 11].
- Histopathology: Demonstrating amyloid deposits via tissue biopsy is essential to confirm a TTR-FAP diagnosis, especially in patients without a family history [11]. Tissue biopsy using Congo red stain directly reveals amyloid deposits in affected tissues, including the labial salivary gland and abdominal subcutaneous adipose tissue, gastrointestinal tract, nerve tissue, and other organs with evidence of involvement [12]. Further, in the presence of typical signs and symptoms, negative biopsy results do not rule out TTR-FAP [2].

- Genetic testing: In patients with suspected TTR-FAP, TTR genotyping should be performed to document the specific pathogenic TTR mutations; genotyping is the most reliable diagnostic approach, and absence of a pathogenic mutation excludes a diagnosis of TTR-FAP [13]. TTR genopositivity should be established by DNA analysis in all suspected cases [14]. In patients having a family history with the previous diagnosis, a targeted approach can be used to detect the pathogenic mutation. In the absence of family history and in patients with atypical symptoms, TTR gene sequencing may be required to detect suspected and new pathogenic mutations [15]. Diabetes or chronic alcoholism may induce polyneuropathies similar to TTR-FAP. Further potential misdiagnoses include Charcot–Marie–Tooth neuropathy or motor neuron disease [16].

CONCLUSION:
The clinical and genetic features of patients with TTR gene mutations are related to each other. Proving a mutation in the TTR gene clarifies the diagnostic puzzle and gives us the opportunity to begin therapy as soon as possible. Recently, Tafamidis has been approved by European authorities for the treatment of patients with polyneuropathy who do not require permanent use of crutches or a wheelchair. A variety of other treatment options have been proposed or experimentally studied.

Declaration of Interest:
The authors report no conflicts of interest. The authors alone are responsible for the content and writing of this article.

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Barriers of accounting information system practice on the commercial bank of Ethiopia, Bale Robe branches.

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Abstract
Accounting Information Systems are critical to the production of quality accounting information on a timely basis and an important mechanism for organizations’ effective management, a decision-making tool for controlling and coordinating the activities of an organization. This study was focused on the barriers of accounting information system practice in commercial bank of Ethiopia Bale Robe branches. The key importance of this study was to determining the barriers on accruing entering customers' records, billing customers, collecting customer payments, paying employees’ issues for integration of accounting information systems in their daily operations. Primary data were obtained through interviews and questionnaires to judgmentally selected employees from the branch. The findings of this study indicate that lack of skilled man power in AIS applications (mean 4.41), poor infrastructure and information quality (mean 4.31) and limited network availability or system disconnection (4.31) were as rated high barriers for AIS practice. Additionally, high mean values given to lack of recent technological advancement (4.29), in appropriate and unauthorized computer access (4.25), poor pertinent information for decision making (4.24), service quality and errors during recording of data’s (4.20), poor computer security and cyber-attack (4.20), limited available resource in E-banking (4.16), lack of sophisticated machine & System quality (4.07) and low motivate employees for work performance (4.07) were rated as high barriers for AIS practice. While, lack of effective training for employees (3.89) was rated as not high barrier for AIS practice in the bank. Finally, study conclude that AIS become one of the most critical system to the capturing, processing, storing and distribution information, AIS must focus on critical factor to minimize the failure effects by create or collect, design, develop, and operate for bank and consumers in their work activities and managing the entire quality of commercial bank of Ethiopia in AIS practices.

Keywords
Accounting information system practice, Barriers of accounting information system, Commercial Bank of Ethiopia.

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1. INTRODUCTION

Accounting information system (AIS) is an organized means of collecting, entering and processing data, storing managing and reporting information so that an organization can achieve its objectives and goals that designed to make the accomplishment of accounting function possible [1]. Accountants, consultants, business analysts, managers, chief financial officers (CFOs), auditors regulating, can use it and tax agencies can use to make business decisions [2].

Accounting is the “language of business” because it used in keeping track of business finances and its continued profitability; a business owner would not know what money was coming in or going out, or how to plan for the future [3].

Basic accounting information systems include entering customers’ records, billing customers, collecting customer payments, keeping track of inventory, purchasing new stock and materials, paying employees’ issues grouped in to three basic accounting information system functions;

- The first function of AIS is the efficient and effective collection and storage of data concerning an organization’s financial activities, including getting the transaction data from source documents, recording the transactions in journals, and posting data from journals to ledgers [4].

- The second function of AIS is to supply information for making decisions, including producing managerial reports and financial statements [5].

- The third function of AIS is to make sure controls are in place to accurately record and process data. Some weaknesses of AIS may include failed systems; internet and computer viruses- if undetected can destroy all files so a security system must be implemented to avoid this from happening, power failure, hackers and frauds [6].

Accounting information systems are a computer-based method for tracking accounting activity in conjunction with information technology resources and have some problems like lacks of effective training for employees; lack of skilled work force in AIS application and lack of technological advancement are factors that hinder efficiently and effectively practice AIS [7].

This study would try to answer the following principal questions:

1. Does the bank efficiently, effectively and accurately collect, process and store data concerning the bank’s financial activities?

2. What is the contribution of AIS in customer attraction and its relevance in decision-making and financial reporting?

3. Is that necessary training was given to employees and customers’ how to practice AIS in the Bank?

4. What are the factors that determine commercial bank of Ethiopia in a use AIS?

Finally, the overall purpose of the study was to assess the accounting information systems practice of commercial bank of Ethiopia Bale-Robe branches. Hence, the findings on the problem would assess types of problems in the branch and an indicating structure on the bank collect, process, and record accurate data concerning financial activities, to formulate for the best contribution of AIS practice in customer attraction and its relevance in decision-making and financial reporting contributions to the bank.

2. LITERATURE REVIEW

2.1 The Need for Accounting Information System

Effective AIS is essential to any organizations for long run success it is a means of maintaining the event that occur there would be no way to determine how well the organization performing [8]. The need for AIS about a business comes from people outside the business usually want to summarized information presented in standardized forms and reported at annually and quarterly intervals. In contrast, people inside the business want detailed information to the need of specific decisions and reported at frequent intervals- often weekly or monthly [9].

2.2 Banking and Information System

Information system is an academic study of systems with a specific reference to information and the complementary networks of hardware and software that people and organizations use to collect, filter, process, create and distribute data to support the stewardship function of management, management
decision making and in the banking sector day-to-day operations [10]. Banking information system is an appropriate to enhance effectiveness and efficiency by improving service delivery, reduce costs, and manage their account deposit and withdrawals information via automatic teller machine (ATM) that client can now receive information as system over the phone and through home computer [11].

2.3. Importance of Accounting Information in Bank industry

Accounting information allows commercial bank to speculate up on opportunity of attractive business and in the resource placements the role of accounting information of bank management towards successful strategies, by exercising the main functions consecrated by law; banks generate extremely useful accounting information for both customers and bank management [12].

The classification of bank operations in to active and passive operations underlines the importance of accounting information the whole bank activity regarding the international financial market fight ferociously for supremacy accounting information and transparency of their accounting system of the bank lead to success [13].

The role and importance of accounting information in the bank activity is derived from the role and function of commercial bank generate themselves extremely useful accounting information, both for the bank management and for the client. These functions or operations traditional for the banks conformed by law generators of accounting information refers mainly to accepts deposit from clients, management of payment and credit payment, fund transfers transaction in the client account and mandate operating [14].

The classification of bank operation in active bank operations generate accounting information regarding the placement of bank credits, placement on the interbank market; passive bank operation operates accounting information regarding the attraction of resource by the bank own capital, deposit for clients depending on the balance sheet and importance of accounting information in the whole bank activity [15]. Bank accounting information allows the commercial bank to speculate up on some attractive business opportunities connected to give credit guaranties, other facilities in favor of performing clients help banks in attracting resource in the volume structure and maturities (term) meant to satisfy the opportunities offered by clients [16].

2.4. Resource of bank accounting information and customers

The main resource generating accounting information in bank activities are client accounts that can be available in the bank accounts, current account and stock account or credit account, account the payment instruments, card operations, and other electronic banking system are registered [17].

Bank entity accounts that refer specially to cash accounts, current accounts, inter banking settlement accounts, income and spending accounts of the bank and accounts outside the bank cash statement that reflected in to engage guarantee records engagement unfolding credit guarantees related to credits claim from current assets and flowed after wards [18].

In banks the main source for collecting accounting information come from the front office, client operations and inter and intra banking operations activity refers to the value of account surplus stock (initial and final), debt and credit turnover of these accounts, the number of registered account operations and their value of the quantitative structure of accounting operation averages [19]. All these types of accounting information may exist in raw or advanced form with the aid computerized programs users of bank accounting information can be bank clients and stock holders, office, employees and bank managers, client business partners, suppliers and their clients, financial and fiscal institutions, insurance companies and other banks [20].

3. METHODOLOGY

The cross-sectional was used in the study. Furthermore, to achieve the objective, the study manipulated both descriptive and inferential statistics were employed. To select the sample of respondents, the combination of nonprobability (convenience) and probability (stratified) sampling methods was employed one after the other.

Five sub branches selected as samples of population by convenience sampling method. The sample-
selected branches were Souf omer, Sinana, Madawalabu, Donsa and Jitu are taken.

Then after, researchers had taken stratified random sampling technique. The criterion for creation of strata was type of sectors respondents. Three strata namely internal users of the banks, external users or customers and utility providers for banks selected as respondents. All respondents from all strata were chosen using simple random sampling method. Sample size determination formula: Description:

\[
Z p q^2 = (1.96) (0.5) (0.5)^2
\]

\[n= \frac{Z p q^2}{E^2} = 386\]

4. RESULTS AND DISCUSSION

4.1 Description of the Sample Profile

In order to analyze the data, which was collected through questionnaires descriptive statistical tools, were used. According to the results of the demographic questionnaire, the following summary information about the profile of the sample were presented (Table 1).

Regarding educational background, 22.7 percent of the samples were MA/MSC and above, 40.9 percent were Bachelors and 36.2 percent were Diploma and below. To conclude, majority of participants in this study had Diploma and below.

In terms of work experience, 28.7 percent of the responses had less than 5 years, 44.3 percent had between 6 to 10 years and 26.9 percent had more than 11 years’ experience (Table 2).

4.2 Analysis on Open-Ended Questions

To identify the barriers of accounting information system practice on the commercial bank of Ethiopia Bale Robe branch’s, an open-ended question was used and finding was analyzed as follow. In the following Table 3, the degree significance of the twelve factors (barriers) that may hinder an AIS practice rated by respondents.

4.2 Analysis on Open-Ended Questions

In descending order of the mean values, the twelve factors were rated by respondents in table below. Due to marginal difference in the mean values they were ranked as high (mean ratings of 4.00 and above), middle (mean ratings under 4.00 and over 3.5) and low (mean ratings of 3.5 and below). As result in Table 3, indicates, lack of skilled man power in AIS applications (mean 4.41), poor infrastructure and information quality (mean 4.31) and limited network

<table>
<thead>
<tr>
<th>Description</th>
<th>Frequency</th>
<th>Percent</th>
<th>Valid Percent</th>
<th>Cumulative Percent</th>
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<tr>
<td>Education background</td>
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<td></td>
<td></td>
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</tr>
<tr>
<td>Master and above</td>
<td>88</td>
<td>22.7</td>
<td>22.7</td>
<td>16.1</td>
</tr>
<tr>
<td>Bachelors</td>
<td>158</td>
<td>40.9</td>
<td>40.9</td>
<td>100.0</td>
</tr>
<tr>
<td>Diploma and below</td>
<td>140</td>
<td>36.2</td>
<td>36.2</td>
<td>54.2</td>
</tr>
<tr>
<td>Total</td>
<td>386</td>
<td>100.0</td>
<td>100.0</td>
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Source: Sample result from questionnaires (2019)
availability or system disconnection (4.31) were as rated high barriers for AIS practice.

Additionally, high mean values given to lack of recent technological advancement (4.29), in appropriate and unauthorized computer access (4.25), poor pertinent information for decision making (4.24), service quality and errors during recording of data’s (4.20), poor computer security and cyber-attack (4.20), limited available resource in E-banking (4.16), lack of sophisticated machine & System quality (4.07) and low motivate employees for work performance (4.07) were rated as high barriers for AIS practice. While, lack of effective training for employees (3.89) was rated as not high barrier for AIS practice in the bank (Table 3).

As per current finding, lack of skilled man power in AIS applications was high barrier for the AIS practice in the bank. This finding is consistent with the assertion made by [21], maintained that effective AIS applications plays a vital role in enhancing modern organizations, especially in the banking sector through the provision of an integrated value chain system that

<table>
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<tr>
<th>Rank</th>
<th>Factor</th>
<th>Mean</th>
<th>Std. Deviation</th>
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<tbody>
<tr>
<td>High</td>
<td>Lack of skilled man power in AIS application</td>
<td>4.41</td>
<td>0.7406</td>
</tr>
<tr>
<td>High</td>
<td>Poor infrastructure and information quality</td>
<td>4.31</td>
<td>0.51191</td>
</tr>
<tr>
<td>High</td>
<td>Limited network availability or system disconnection</td>
<td>4.31</td>
<td>0.5095</td>
</tr>
<tr>
<td>High</td>
<td>Lack of recent technological advancement</td>
<td>4.29</td>
<td>0.5446</td>
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<td>High</td>
<td>In appropriate and unauthorized computer access</td>
<td>4.25</td>
<td>0.57143</td>
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<td>High</td>
<td>Poor pertinent information for decision making</td>
<td>4.24</td>
<td>0.7124</td>
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<tr>
<td>High</td>
<td>Service quality and errors during recording of data’s</td>
<td>4.20</td>
<td>0.65424</td>
</tr>
<tr>
<td>High</td>
<td>Poor computer security and cyber attack</td>
<td>4.20</td>
<td>0.54069</td>
</tr>
<tr>
<td>High</td>
<td>Limited available resource in E-banking</td>
<td>4.16</td>
<td>0.63029</td>
</tr>
<tr>
<td>High</td>
<td>Lack of sophisticated machine &amp; System quality</td>
<td>4.07</td>
<td>0.67829</td>
</tr>
<tr>
<td>High</td>
<td>Low motivate employees for work performance</td>
<td>4.07</td>
<td>0.61198</td>
</tr>
<tr>
<td>Medium</td>
<td>Lacks of effective training for employees</td>
<td>3.89</td>
<td>0.79875</td>
</tr>
</tbody>
</table>

n=322, Mean Ratings: 5=Extremely Significantly. 1=Extremely Insignificant
leads to rapid financing services, excellent fund allocation and payments, global capital logistic services and cost savings compared to traditional bank accounting information.

Poor infrastructure and information quality rated as the second-high barrier for the AIS practice in the bank. This result consistent with the finding of [22], was stated Ethiopia are high cost of electricity, poor communication facilities, lack of market information, the procurement processes for financial loans and grants, inadequate business services and high interest rates. The information quality dimension has received greater attention among scholars in information system studies and has been regard as an important measure for the successful implementation of the systems in organizations [23]. High-quality information seen as a key resource for organizations that used in sustaining their competitive advantage [24].

Therefore, we can conclude as the infrastructure development within a region such as the status of roads, telecommunications, transport and electricity have an impact on the AIS practice in the bank.

5. CONCLUSIONS

The main objective of this study was determining the barriers to on accruing entering customers' records, billing customers, collecting customer payments, paying employees' issues for integration of accounting information systems in their daily operations.

Accordingly, study identified as; lack of skilled manpower in AIS applications (mean 4.41), poor infrastructure and information quality (mean 4.31) and limited network availability or system disconnection (4.31) were as rated high barriers for AIS practice. Additionally, high mean values given to lack of recent technological advancement (4.29), in appropriate and unauthorized computer access (4.25), poor pertinent information for decision making (4.24), service quality and errors during recording of data’s (4.20), poor computer security and cyber-attack (4.20), limited available resource in E-banking (4.16), lack of sophisticated machine & System quality (4.07) and low motivate employees for work performance (4.07) were rated as high barriers for AIS practice. While, lack of effective training for employees (3.89) was rated as not high barrier for AIS practice in the bank.

Therefore, results from study conclude that AIS become one of the most critical system to the capturing, processing, storing and distribution information, AIS must focus on critical factor to minimize the failure effects by create or collect, design, develop, and operate for bank and consumers in their work activities and managing the entire data quality in AIS.

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An analysis of paradigm shift from theoretical to practical phase at intermediate level

Swehra Moeed

Abstract
Syllabus is commonly designed in the direction of objectives so, that desired learning objectives are achieved in the end of academic session. It is helpful in creating interaction between pupil and mentor. It comprises information that assists the educational accomplishment of pupils. It gives guideline for student’s achievement. The course content acts as roadmap for attainment. The syllabus is commonly designed in such a manner that it caters students need. The effective syllabus produces productive learner. This study was intended to investigate the current syllabus of intermediate level chemistry subject. The data was gathered from students enrolled in Government Degree Colleges and Government Higher Secondary Schools of district Peshawar. Six hundred and eighty students were selected as sample of study. Major finding of study includes that most of syllabus is theory based. The syllabus does not cater psychological and social needs. Syllabus does not contain effective and engaging activities. The syllabus of practical work is substandard. It is suggested that activity-based curriculum may be introduced at intermediate level. Gradual shift from theoretical to practical side is desired. Restructuring syllabus of practical work is considered as need of the day.

Keywords
Syllabus, practical work, textbook, critical thinking, theory

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Introduction

The main aim of education in developing countries like Pakistan is to produce workforce that meet nationally recognized skill standards that are capable to make maximum consumption of the state natural and human assets. The foremost task of education is to increase self-reliance of country people and lessen their reliance on outside assets and assistance (Asian Development Bank, 2000). The ultimate aim of education is to enable students to become a good technician, scientist, and citizens. The desire course outcomes need to be listed in order of importance rather than in order of subject matter (Malhotra, 2007).

Traditional and outdated curriculum is followed in our country that could not meet the need and demand of the society. The education system is not built on the light of psychological, philosophical, and sociological foundations. (Louis, 1987).

Science education should be designed in such a manner that it stresses on development of critical thinking among students in the context of nature. It helps the students to study the world with curiosity and use their analytical abilities to investigate problems and issues related to science and draw inferences based on proof and rational reasoning. Science education empowered the students to contribute their own share in the improvement and advancement of country (Bailin, 2002).

Science subject is related with theories, laws, experiments, principles, and practicals (Klein, 2006). Practical work is compulsory aspect of science. It should be designed in a manner that it may encourage rational and analytical thinking (Tiberghien et al., 2001). The science room has significant importance as it provides a favorable environment for learning science as compare to conventional classroom. Learning by doing enable students to identify the problem, design procedures to solve the problem and draw inferences. Scientific activities encourage students toward learning and maintain their interest. It also gives guidance to the students about scientific procedure (Chiappetta & Koballa, 2006).

It was recommended by National curriculum 2006 that inquiry-based teaching strategies should be used in feasible circumstances. Learner centered approach is appropriate for students, wherein they develop specific understanding from proof. Hand on activities should be provided to learners to improve their critical thinking and reasoning abilities. Description of topic should be done by exemplifying the concept from local setup. It is beneficial to provide direct and real exposure to nature through test center and field work, while introducing new topic. Moreover, opportunities should be provided to learners to solve problems at their own level. Students may be encouraged to refine their ideas through discussion. They should also be motivated toward cooperative learning and group activities (Ministry of education, 2006).

The National Educational policy (2009), emphasized on outcome based and objective driven curriculum that concentrate on productive consequences. It proposed curriculum that provide opportunities for development of the essence of inquiry, capability of problem solving, rational thinking, team work and the ability of self-directed learning. This policy stated that curriculum concerned will also encompass vital social problems.

Method and Procedure:

It is a descriptive study. The study was carried through five-point Likert scale questionnaire based on 14 items along with two open ended questions. Population of the study comprised of 30 Government Higher Secondary Schools (19 for boys and 11 for girls) and 17 Government Degree Colleges (09 for boys and 08 for girls). The total number of students enrolled in chemistry subject at Government Higher Secondary Schools and Government Degree Colleges of district Peshawar were 9030. Out of which 1668 students (1003 boys and 665 girls) were enrolled in the subject of Chemistry at Government Higher Secondary Schools and 7362 (5715 boys and 1647 girls) at Government Degree Colleges in district Peshawar. The sample of the study was comprised of eight (04 Males & 04 Females) Government Higher Secondary Schools (GHSSs) and eight (04 Males & 04 Females) Government Degree Colleges (GDCs) of district Peshawar. Students sample comprised of 680 students. 320 students of chemistry subject were selected from GHSSs and 360 students from GDCs. The 40 participants from each of the eight (08) GHSSs and 45 from eight (08) GDCs were selected randomly.
Data Analysis

The collected data was tabulated and analyzed through frequency distribution, percentage method and Independent–Samples T Test.

Table 4.1.1 indicated that 16% respondents were of the opinion that chemistry syllabus is updated and compete universal standard, while 74.4% disagree with statement. 9.4% respondents remained undecided about statement concerned.

Table 4.1.2 indicated that 93% respondents were of the opinion that chemistry syllabus is mostly based on theoretical work, while 5.4% disagree with statement. 1.3% respondents remained undecided about statement concerned.

Table 4.1.3 indicated that 39% respondents were of the opinion that students prefer selective study, instead of studying whole syllabus, while 61% disagree with statement. 0% respondents remained undecided about statement concerned.

Table 4.1.4.i indicated that 22.5% respondents were of the opinion that chemistry syllabus is designed according to the Intellectual ability of students, while 72.6% disagree with statement. 4.9% respondents remained undecided about statement concerned.

Table 4.1.4.ii indicated that 20.5% respondents were of the opinion that chemistry syllabus is designed according to the psychological needs of the students, while 72.3% disagree with statement. 7.1%
Table 4.1.4.iii indicated that 23% respondents were of the opinion that chemistry syllabus is designed according to the Social need, while 71.9% disagree with statement. 05% respondents remained undecided about statement concerned.

Table 4.1.5 indicated that 32.1% respondents were of the opinion that present chemistry course content enhances critical and rational thinking of the students, while 62.2% disagree with statement. 05% respondents remained undecided about statement concerned.

Table 4.1.6 indicated that 28.2% respondents were of the opinion that course content contains effective and engaging activities, while 68.3% disagree with statement. 3.4% respondents remained undecided about statement concerned.

Table 4.1.7 indicated that 31.5% respondents were of the opinion that concepts are briefly explained in simple and precise manner in the textbook, while 66.3% disagree with statement. 2.1% respondents remained undecided about statement concerned.

Table 4.1.8 indicated that 46% respondents were of the opinions that exercise at the end of the textbook leads to brainstorming, while 50% disagree with statement. 3.8% respondents remained undecided about statement concerned.

Table 4.1.9 indicated that 46% respondents were of the opinion that current syllabus of practical work enhances knowledge and skills of learners, while 58.5% disagree with statement. 4.9% respondents remained undecided about statement concerned.

Table 4.1.10 indicated that 28.8% respondents were of the opinion that Practical copy is very helpful in boosting knowledge and information of students, while 69.3% disagree with statement. 1.9% respondents remained undecided about statement concerned.

Table 4.1.11 indicated that 22.1% respondents were of the opinion that chemistry teacher effectively demonstrate practical work in laboratory, while 75.9% disagree with statement. 2.1% respondents remained undecided about statement concerned.

Table 4.1.12 indicated that 93.7% respondents were of the opinion that 50% of chemistry curriculum need to be based on practical work, while 05% disagree with statement. 1.3% respondents remained undecided about statement concerned.

Ho1: Mean scores of female students of GHSSs & GDCs and Male students of GHSSs & GDCs do not significantly differ on construct Course Content. The table 4.2 indicated that P > 0.05, thus average score on construct Course Content for male students (M= 4.9820, SD=11.81794, N= 340) is insignificantly different than female students (M= 3.8973, SD=7.21057, N= 340) opinion scores. Hence the two groups on the basis of gender could be treated as equal on construct Course Content and null hypothesis (H01) is accepted.

The table 4.2 indicated that P > 0.05, thus average score on construct Course Content for male students (M= 4.9820, SD=11.81794, N= 340) is insignificantly different than female students (M= 3.8973, SD=7.21057, N= 340) opinion scores. Hence the two groups on the basis of gender could be treated as equal on construct Course Content and null hypothesis (H01) is accepted.

Table 4.2: Gender Wise Comparison of Opinion of Chemistry Students of GHSSs & GDCs on Construct Course Content of Chemistry Curriculum.

<table>
<thead>
<tr>
<th>Construct</th>
<th>Gender</th>
<th>N</th>
<th>Mean</th>
<th>Std. Deviation</th>
<th>P-Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Course Content</td>
<td>Male</td>
<td>340</td>
<td>4.9820</td>
<td>11.81794</td>
<td>.149</td>
</tr>
<tr>
<td></td>
<td>Female</td>
<td>340</td>
<td>3.8973</td>
<td>7.21057</td>
<td></td>
</tr>
</tbody>
</table>

¹Note. Independent-Samples T Test t = 1.445 df = 678

Ho2: Mean scores of male and female students of GHSSs & male, female students of GDCs do not significantly differ on construct Course Content.

The table 4.3 indicated that P > 0.05, thus average score on construct Course Content for GHSSs students (M= 5.0985, SD=11.59342, N= 320) is insignificantly different than GDCs students.

Table 4.3: Gender Wise Comparison of Opinion of Chemistry Students of GHSSs & GDCs on Construct Course Content of Chemistry Curriculum.
(M= 3.8539, SD=7.83412, N= 360) opinion scores. Hence the two groups on the basis of institute could be treated as equal on construct Course Content and null hypothesis (Ho2) is accepted.

Findings

• The present curriculum fails to provide quality education, even it cannot compete curriculum presented by Federal or Punjab Government.

• F. Sc syllabus is mostly theory based and too lengthy, hence it is difficult to learn whole knowledge given in the textbook.

• Chemistry is considered as an imaginary subject, as it has little relevancy with real life. Most of the topics are based on abstract things.

• Textbook failed to explain some topic in a precise manner. Textbook knowledge is not good enough. Moreover, mistakes are there in the chemistry textbook.

• Course outline designed for practical work is unsatisfactory and valuable stuff is unavailable in practical copy. Both teachers and students took little interest in laboratory work. Teachers avoid explaining detail of practical and students prefer to remain outside during practical time.

• According to some students practical are not actually performed in laboratories, teachers only emphasize on completion of course work based on theory. Practical are usually performed at the end of academic session in haphazard manner. Teacher performs 4-5 practical in a single day without providing attention to those who are standing at distance.

• There is scarcity of equipment’s and chemicals in the laboratories.

• Most of the students were of the opinion that teachers are not devoted toward their profession. Teachers mostly rely on textbook knowledge in classroom, which is not sufficient for learning. Some of the teachers read out the textbook and translate book in Urdu language, instead of delivering proper lecture.

• Current curriculums do not provide skillful education to the students.

• Important topics of chemistry subject that are related with daily life are either ignored or not briefly explained in textbook.

• Language used in chemistry textbook is too tough; especially last two chapters of first year book. Some of the concepts are not clearly explained. Chemistry textbook is written in English language, however student face difficulty in understanding the concept in English language.

Recommendation

• Activity based learning should strongly be encouraged. Activities should be included in syllabus to enables students to solve minor problems of daily life related with chemistry subject. Teacher should also relate textbook knowledge with daily life examples, so that students become aware about the worth of given knowledge and take interest in study.

• Uniform curriculum should be implemented all over Pakistan. There are many topics in the KPK textbooks which haven’t been explained well enough as compared to the elaborate of the same topics in the Federal textbooks. Moreover, old concepts, non-
applicable theories and models should be eliminated from textbook.

• Mistakes in the textbook should be rectified well in time. Simple language should be used for proper explanation of the textbook. Textbook content should contain advance and up-to-date information along with MCQs. Multiple books should be followed for teaching subject of chemistry. Well labeled diagram should be introduced with every topic of chemistry subject.

• Actual time period allocated for each session is round about five months, which should be increased, so that better learning takes place. Syllabus should be cut short due to short time period allocated for academic session. Class duration of science subjects should be increased to one hour. Vacations should be eliminated from calendar year. Friendly environment is necessary for better learning.

• Curriculum should be designed according to mental caliber of average student. Latest invention and innovation in the field of science and technology should be incorporated in the curriculum. Use of writing board is very effective in learning therefore teacher should use the board during delivery of lesson. Further interactive approach should be used in the classroom.

• Well-equipped laboratory should be provided to Government institutes. Educational institutes should be furnished with all the facilities and instrument required for smooth functioning. Practical class should be arranged on daily basis. Individual performance of experiments on behalf of each student should be ensured). Some practical work program needs to be arranged annually at intermediate level to enhance the abilities of the students.

• More funds should be allocated for education sector. Study tours should be arranged for practical exposure of students, so that they observe and study different industries, scientific institutes etc. Scholarship should be awarded to students at Intermediate level.

• Topics in the book should be arranged in psychological order, first easy topic should be introduced in the textbook and then slowly and gradually difficult and advance topics may be presented.

• Chemistry textbooks at intermediate level should be build up in Urdu language or Urdu translation or meaning should be included in the textbook, as it is difficult for those to understand the content of book, who have done matriculation from government schools.

• No significant difference was found between female students of GHSSs & GDCs and male students of GHSSs & GDCs on construct Method of Teaching (Table 4.2).

• No significant difference was found between male, female students of GHSSs and male, female students of GDCs on construct Course Content (Table 4.3).

Conclusion

The study showed that syllabus of chemistry subject is still streamlined on theoretical grounds. There is little space for practical work at intermediate level. The course content is devoid of effective and engaging activities that arouse curiosity among pupil and quench their thirst for actual learning. The syllabus does not provoke critical and rational thinking of students. The practical work is confined to testing of pre-set knowledge. Unfortunately, this testing of knowledge is given little importance as the practical is rarely performed in proper manner in most of laboratories. The teachers also give due importance to theoretical aspect of syllabus as maximum weightage is assigned to theoretical portion in examination. The course content does not impart scientific knowledge and skill. The textbook also has several shortcomings. Some of topics are not precisely explained. Some topics are unnecessarily repeated in the textbook. Exercise given at the end of chapter does not articulate thought provoking question. It has been suggested that syllabus of chemistry subject may be revised and rationalized on activity-based curriculum. Proper weightage may be given to practical work to equip pupil with skill and latest scientific knowledge.
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Changing labor laws in India

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Abstract
The labor laws of independent India derive their origin, inspiration and strength partly from the views expressed by important nationalist leaders during the days of national freedom struggle, partly from the debates of the Constituent Assembly and partly from the provisions of the Constitution and the International Conventions and Recommendations. The Labor Laws were also influenced by important human rights and the conventions and standards that have emerged from the United Nations. These include right to work of one’s choice, right against discrimination, prohibition of child labor, just and humane conditions of work, social security, protection of wages, redress of grievances, right to organize and form trade unions, collective bargaining and participation in management. Our labor laws have also been significantly influenced by the deliberations of the various Sessions of the Indian Labor Conference and the International Labor Conference.

Keywords Labor law, India, changing

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**CONTRACT AND RIGHTS SCOPE OF PROTECTION**

Indian labor law makes a distinction between people who work in "organized" sectors and people working in "unorganized" sectors. The laws list the different industrial sectors to which various labor rights apply. People who do not fall within these sectors, the ordinary law of contract applies.

India's labor laws underwent a major update in the Industrial Disputes Act of 1947. Since then, an additional 45 national laws expand or intersect with the 1948 act, and another 200 state laws control the relationships between the worker and the company. These laws mandate all aspects of employer-employee interaction, such as companies must keep attendance logs, 10 different accounts for overtime wages, and file 5 types of annual returns. The scope of labor laws extends from regulating the height of urinals in workers’ washrooms to how often a work space must be lime-washed. Inspectors can examine working space anytime and declare fines for violation of any labor laws and regulations [2].

**EMPLOYMENT CONTRACTS**

Among the employment contracts that are regulated in India, the regulation involves significant government involvement which is rare in developed countries. The Industrial Employment (Standing Orders) Act 1946 requires that employers have terms including working hours, leave, productivity goals, dismissal procedures or worker classifications, approved by a government body.

The Contract Labor (Regulation and Abolition) Act 1970 aims at regulating employment of contract labor so as to place it at par with labor employed directly. Women are now permitted to work night shifts too (10 pm to 6 am) [2].

The Latin phrase 'dies non' is being widely used by disciplinary authorities in government and industries for denoting the 'unauthorized absence' to the delinquent employees. According to Shri R. P. Saxena, chief engineer, Indian Railways, dies-non is a period which neither counted in service nor considered as break in service. A person can be marked dies-non, if

- Absent without proper permission
- When on duty left without proper permission
- While in office but refused to perform duties

In cases of such willful and unauthorized absence from work, the leave sanctioning authority may decide and order that the days on which the work is not performed be treated as dies non-on the principle of no work no pay. This will be without prejudice to any other action that the competent authority might take against the persons resorting to such practices. The principle of "no work no pay" is widely being used in the banking industry in India. All other manufacturing industries and large service establishments like railways, posts and telecommunications are also implementing it to minimize the incidences of unauthorized absence of workers. The term 'industry' infuses a contractual relationship between the employer and the employee for sale of products and services which are produced through their cooperative endeavor.

This contract together with the need to put in efforts in producing goods and services imposes duties (including ancillary duties) and obligations on the part of the employees to render services with the tools provided and, in a place, and time fixed by the
employer. And in return, as a quid pro quo, the employer is enjoined to pay wages for work done and or for fulfilling the contract of employment. Duties generally, including ancillary duties, additional duties, normal duties, emergency duties, which have to be done by the employees and payment of wages therefor. Where the contract of employment is not fulfilled or work is not done as prescribed, the principle of 'no work no pay' is brought into play.

**Wage regulation**

The Payment of Wages Act 1936 requires that employees receive wages, on time, and without any unauthorized deductions. Section 6 requires that people are paid in money rather than in kind. The law also provides the tax withholdings the employer must deduct and pay to the central or state government before distributing the wages. The Minimum Wages Act 1948 sets wages for the different economic sectors that it states it will cover. It leaves a large number of workers unregulated. Central and state governments have discretion to set wages according to kind of work and location, and they range between as much as ₹ 143 to 1120 per day for work in the so-called central sphere. State governments have their own minimum wage schedules.

The Payment of Gratuity Act 1972 applies to establishments with 10 or more workers [3]. Gratuity is payable to the employee if he or she resigns or retires. The Indian government mandates that this payment be at the rate of 15 days salary of the employee for each completed year of service subject to a maximum of ₹ 1000000 [4].

The Payment of Bonus Act 1965, which applies only to enterprises with over 20 people, requires bonuses are paid out of profits based on productivity. The minimum bonus is currently 8.33 per cent of salary [5].

Weekly Holidays Act 1942 Beedi and Cigar Workers Act 1967

**Health and safety**

The Workmen’s Compensation Act 1923 requires that compensation is paid if workers are injured in the course of employment for injuries, or benefits to dependents. The rates are low.

- Factories Act 1948, consolidated existing factory safety laws
- The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 that seeks to protect and provides a mechanism for women to report incidents of sexual harassment at their place of work [6].

**Pensions and insurance**

The Employees' Provident Fund and Miscellaneous Provisions Act 1952 created the Employees' Provident Fund Organization of India. This functions as a pension fund for old age security for the organized workforce sector. For those workers, it creates Provident Fund to which employees and employers contribute equally, and the minimum contributions are 10-12 per cent of wages. On retirement, employees may draw their pension. Indira Gandhi National Old Age Pension Scheme [7]

- National Pension Scheme
- Public Provident Fund (India)

The Employees' State Insurance provides health and social security insurance. This was created by the Employees' State Insurance Act 1948. The Unorganized Workers' Social Security Act 2008 was passed to extend the coverage of life and disability benefits, health and maternity benefits, and old age protection for unorganized workers. "Unorganized" is defined as home-based workers, self-employed workers or daily-wage workers. The state government was meant to formulate the welfare system through rules produced by the National Social Security Board.

The Maternity Benefit Act 1961, creates rights to payments of maternity benefits for any woman employee who worked in any establishment for a period of at least 80 days during the 12 months immediately preceding the date of her expected delivery.

The Employees’ Provident Funds and Miscellaneous Provisions Act, 1952, provides for compulsory contributory fund for the future of an employee after his/her retirement or for his/her dependents in case of employee's early death. It extends to the whole of India except the State of Jammu and Kashmir and is applicable to:

- Every factory engaged in any industry specified in Schedule 1 in which 20 or more persons are employed.
• Every other establishment employing 20 or more persons or class of such establishments that the Central Govt. may notify.
• Any other establishment so notified by the Central Government even if employing less than 20 persons [8].

WORKPLACE PARTICIPATION

Article 19(1)(c) of the Constitution of India gives everyone an enforceable right "to form associations or unions".


Management participation

It was the view of many in the Indian Independence Movement, including Mahatma Gandhi, that workers had as much of a right to participate in management of firms as shareholders or other property owners. Article 43A of the Constitution, inserted by the Forty-second Amendment of the Constitution of India in 1976, created a right to codetermination by requiring the state to legislate to "secure the participation of workers in the management of undertakings". However, like other rights in Part IV, this article is not directly enforceable but instead creates a duty upon state organs to implement its principles through legislation (and potentially through court cases). In 1978 the Sachar Report recommended legislation for inclusion of workers on boards, however this had not yet been implemented. The Industrial Disputes Act 1947 section 3 created a right of participation in joint work councils to "provide measures for securing amity and good relations between the employer and workmen and, to that end to comment upon matters of their common interest or concern and endeavor to compose any material difference of opinion in respect of such matters". However, trade unions had not taken up these options on a large scale.

Collective action

The Industrial Disputes Act 1947 regulates how employers may address industrial disputes such as lockouts, layoffs, retrenchment etc. It controls the lawful processes for reconciliation, adjudication of labor disputes.

According to fundamental rules (FR 17A) of the civil service of India, a period of unauthorized absence- (i) in the case of employees working in industrial establishments, during a strike which has been declared illegal under the provisions of the Industrial Disputes Act, 1947, or any other law for the time being in force; (ii) in the case of other employees as a result of action in combination or in concerted manner, such as during a strike, without any authority from, or valid reason to the satisfaction of the competent authority, shall be deemed to cause an interruption or break in the service of the employee, unless otherwise decided by the competent authority for the purpose of leave travel concession, quasi-permanency and eligibility for appearing in departmental examinations, for which a minimum period of continuous service is required.

Equality

Article 14 states everyone should be equal before the law, article 15 specifically says the state should not discriminate against citizens, and article 16 extends a right of "equality of opportunity" for employment or appointment under the state. Article 23 prohibits all trafficking and forced labor, while article 24 prohibits child labor under 14 years old in a factory, mine or "any other hazardous employment".

Sex discrimination

Article 39(d) of the Constitution provides that men and women should receive equal pay for equal work. In the Equal Remuneration Act 1976 implemented this principle in legislation.

• Randhir Singh v Union of India Supreme Court of India held that the principle of equal pay for equal work is a constitutional goal and therefore capable of enforcement through constitutional remedies under Article 32 of Constitution
• State of AP v G Sreenivasa Rao, equal pay for equal work does not mean that all the members of the same cadre must receive the same pay packet irrespective of their seniority, source of recruitment, educational qualifications and various other incidents of service.
• State of MP v Pramod Baratiya, comparisons should focus on similarity of skill, effort and responsibility when performed under similar conditions
Migrant workers

Vulnerable groups

Bonded Labor System (Abolition) Act 1976, abolishes bonded labor, but estimates suggest that between 2 million and 5 million workers still remain in debt bondage in India.

Domestic workers in India

Child labor in India is prohibited by the Constitution, article 24, in factories, mines and hazardous employment, and that under article 21 the state should provide free and compulsory education up to a child is aged 14. However, in practice, the laws are absolutely not enforced.

- Sumangali (child labor)
- Juvenile Justice (Care and Protection) of Children Act 2000
- Child Labor (Prohibition and Abolition) Act 1986

DISMISSAL REGULATION

Some of India’s most controversial labor laws concern the procedures for dismissal contained in the Industrial Disputes Act 1947. A workman who has been employed for over a year can only be dismissed if permission is sought from and granted by the appropriate government office. Additionally, before dismissal, valid reasons must be given, and there is a wait of at least two months for government permission, before a lawful termination can take effect. Redundancy pay must be given, set at 15 days’ average pay for each complete year of continuous service. An employee who has worked for 4 years in addition to various notices and due process, must be paid a minimum of the employee’s wage equivalent to 60 days before retrenchment, if the government grants the employer a permission to lay off.

A permanent worker can be terminated only for proven misconduct or for habitual absence. The Industrial Disputes Act (1947) requires companies employing more than 100 workers to seek government approval before they can fire employees or close down. In practice, permissions for firing employees are seldom granted. Indian laws require a company to get permission for dismissing workers with plant closing, even if it is necessary for economic reasons. The government may grant or deny permission for closing, even if the company is losing money on the operation. The dismissed worker has a right to appeal, even if the government has granted the dismissal application. Indian labor regulations provide for a number of appeal and adjudicating authorities – conciliation officers, conciliation boards, courts of inquiry, labor courts, industrial tribunals and the national industrial tribunal – under the Industrial Disputes Act. These involve complex procedures. Beyond these labor appeal and adjudicating procedures, the case can proceed to respective State High Court or finally the Supreme Court of India.

Unemployment National Rural Employment Guarantee Act 2005

The Industries (Regulation and Development) Act 1951 declared that manufacturing industries under its First Schedule were under common central government regulations in addition to whatever laws state government enact. It reserved over 600 products that can only be manufactured in small-scale enterprises, thereby regulating who can enter in these businesses, and above all placing a limit on the number of employees per company for the listed products. The list included all key technology and industrial products in the early 1950s, including products ranging from certain iron and steel products, fuel derivatives, motors, certain machinery, machine tools, to ceramics and scientific equipment.

STATE LAWS

Each state in India may have special labor regulations in certain circumstances.

- Gujarat

In 2004 the State of Ahmedabad amended the Industrial Disputes Act to allow greater labor market flexibility in the Special Export Zones of Gujarat. The law allows companies within SEZs to lay off
redundant workers, without seeking the permission of the government, by giving a formal notice and severance pay.

• West Bengal

The West Bengal government revised its labor laws making it virtually impossible to shut down a loss-making factory. The West Bengal law applies to all companies within the state that employ 50 or more employees.

NARENDRA MODI’S AMENDMENTS IN LABOUR LAWS

The Prime Minister Narendra Modi government intends subsuming 44 labor laws into four broad codes dealing with wages, social security, industrial relations and industrial safety and welfare. Two codes – wages and industrial relations – are ready and trade unions have instinctively militated against proposals to ease retrenchment, tighten union formation rules and curb strikes and lockouts. went through the motions of consulting trade unions. He could have held this exercise before amending the labor laws to give an impression of evenhandedness.

The government claims ‘flexible’ labor laws must be part of a bouquet of measures to promote rapid industrialization. Ever since 1991, corporates have singled out rigid labor laws as one the main obstacles in rapid industrialization. But organized labor is hardly a factor as it constitutes just 9 per cent of the total workforce. The outcome of the industry’s sustained protestations has been worsened working conditions for unorganized workers because the media, the courts and the police have become uncaring about their lot as well as that of their organized brethren [9].

The goals of industrial harmony, job creation, fair hiring policies and flexible employment conditions need not be contradictory. Workers made redundant due to the rapidly changing industrial landscape must get new skills to facilitate self-employment or migration to other jobs.

Child Labor (Prohibition and Regulation) Amendment Act, 2016, passed by Parliament

• One of the objections raised is that the new law allows children under 14 years of age to participate in family-run businesses. Would you rather be arresting parents for letting their children help them?

The flaw in this legislation is that the line between learning with your parents and economic exploitation is blurred. This is so misleading [10].

• The second main objection is that the number of hazardous occupations in the new amended legislation has been reduced from 83 to three. Children can now legally work in glass furnaces, bidi-making, brick kilns and zari factories. Government has the power to amend the list of hazardous occupations.

• This law has covered some miles but we have not reached the destination yet. These welfare laws are not amended every day. The original law was brought in 1986 after a long struggle and at the time socio-economic arguments like poverty were given in defense of child labor. We need to outlaw child labor completely and not in a piecemeal manner. We have lost three generations of children. It is ironical that the land of Buddha and Gandhi has decided to look at children through the commercial lens and to take away their divine right to childhood.

This law seeks to achieve and the government’s schemes like Make in India, Digital India and Smart Cities Mission. How can have a smart city if children are engaged in domestic labor? The country’s growth rate cannot increase and we cannot compete internationally like this. Only if we face these realities will we have a demographic dividend. Big investors are dependent on local producers but if they are found to be using child labor, India will have to face international embarrassment. Many countries like Bangladesh, Brazil and Cambodia have had their products boycotted because of this very reason.

#the Narendra Modi-led National Democratic Alliance government had proposed amending the Factories Act, 1948, a law central to regulating work conditions in industrial units. This was one of the Union government’s first legislative amendments.

recently, the Ministry of Labor and Employment circulated a two-page note among central trade unions as a fresh proposal to push amendments to the Factories Act. The government argues that these
amendments are necessary to create new jobs and make it easy for businesses to grow.

CONCLUSION

The unions say the implementation of labor laws in India has already been weakened by successive governments over the years, and the new changes fail to provide for decent work conditions.

Many observers have argued that India’s labor laws should be reformed. The laws have constrained the growth of the formal manufacturing sector.

The labor ministry has drafted a Bill to integrate three laws—Trade Unions Act, 1926; Industrial Employment (Standing Orders) Act, 1946; and Industrial Disputes Act, 1947—into a single Labor Code for Industrial Relations [5].

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Impacts of effective receivable management on the corporation performance: a case of Ethiopian electric power corporation, south east district.

Tarik Kechema * *

Abstract
Receivables are all money claims against people, organization or other debtors that created when a firm sales goods or services to its customers and accepts, instead of the immediate payment in cash, the promise to pay within a specified period. The objective of this study is effective receivable management on Ethiopia electrical power corporation performance in southeast district. Both primary and secondary methods of data collection were applied. Then, collected data are analyzed and interpreted through description method of analyses. Other statistical tool also used for measuring reliability based on internal consistency is Cronbach’s alpha. A correlations' matrix was used to determining the highest correlation 0.662 existed between collective receivables and financial position of the corporation and the lowest correlation 0.252 existed between financial position of the corporation and receivables management. To substantiate the findings of the research, ANOVA statistical approach was designed of hypothesis testing. Finally, the results of this study show that although effective receivable management is very useful and have effect on corporation performance.

Keywords: Collective receivable, financial position, Receivables Management and Corporation performance

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1. INTRODUCTION

Receivables are acquired by a business enterprise in various kinds of transaction, the most common being sale of merchandise or services on a credit basis. These receivables arise from transactions and events such as sale of goods or services, loans made, subscriptions obtained from investors for capital stock or bonds, claims for income tax refunds, and amounts due from leasing of assets [1]. The function of receivable management emanates from its goals which is stated simply as setting out credit terms, selecting the customers, installing appropriate collection and monitoring system and financing receivables for maximizing the value of the firm [2].

Many businesses do not have the time expertise or resources to appropriate administer the receivable and the closely related business functions [3]. They provide credit to their customers; either because it is not practical to require immediate cash payment or to encourages custommers to purchase the company’s product or services [4]. Then to manage sales properly customers of corporation could be the connection policies and procedures to in hand with receivables they may be connection fee, bills for collection and new connection fee and another estimated fee of the corporation [5].

The Ethiopian electric power corporation (EEPCO) is one of the big corporations and generally, it can supply to different types of customers throughout the country by imagines policy and procedures the development of hydro, geothermal, natural gas, coal, wind and solar energy resources based on their economic viability, social and environmental acceptability. They are necessarily generating new and widely dispersed centers of high demand for power in industrial tones, in the real estate development communities and also in and around new rural towns and village communities [6]. Despite all these, the power sector is poor state to be able to meet the service demand by the growing economy and the inevitable access expansion and the sector is to face shortage of generation capacity in the near future warranting verging attention which otherwise could be on impeding factor to all national development program [7].

The main purpose of this study was to assess the factors affect receivables management for Ethiopian Electric Power Corporation performance and techniques employed by the corporation to resolve its performance in southeast districts. Finally, principle findings on the problem of receivables management in the corporation and an indicating structure on the receivable management of the corporation to formulated for the best contributions of receivable management practice to the corporation performance.

2. REVIEW OF RELATED LITERATURE

Receivable management of the credit and accounts receivable process involves cooperation among sales, credit control marketing, finance and accounting function staff. Receivables from customers frequently represent a substantial part of a business enterprises current asset. Poor screening of applicants for a credit or an in efficient collection policy may result in large losses. Consequently, strong accounting control and effective management of receivables are typically the characteristics of most profitable enterprises [8].

2.1. Types of Receivables

2.1.1. Current or non – current receivables

Current receivables are receivables that are expected to be collected within a year of during the current operating cycle that are expected to be realized in cash within a year are presented in the current asset section of the balance sheet [9]. Non-current receivables are receivables that are not currently collectable and expected to collect in more than a year and, to be list under the caption investments below the current asset section [10].

2.1.2. Trade or Non-trade receivables

Trade receivables are account receivables originate from sales transactions amounts owed by customers for goods sold or services rendered as part of normal business operation. Non-trade receivables are receivables arise from advance to employees, interest receivables, rent receivables and loan to affiliated companies’ transactions that written promises either to pay or to deliver [11].

2.1.3. Account receivable and Note receivable

Account receivables are amounts customers owe a company from credit sales of goods and services rendered on account [12]. When company sells goods
on open account customers do not sign formal, written promises to pay rather they agree to abide by the sells customary credit terms. However, they may sign sales invoice to acknowledge purchase of goods payment terms for open account, sells typically run from 30 to 60 days [13]. Note receivable are written promises to pay a specified amount of money on demand or definite future date that usually used for credit period of more than 60 days, as in sale of equipment on instalment plan and for transaction of relatively large dollar amounts [14].

2.2. Control over Receivables and Financial position

The internal controls that apply to receivables include the separation of responsibility for related functions, so that can serve as a check on the work of another employee. The principal of internal control for all assets used to establish procedures to safe guard receivables and financial position of the corporation. The controls include;

1. Separation for the business operations and accounting for receivables, so that the accounting record can serve as an independently check on operations. Thus, the employee who handles the accounting for notes and account receivables should not involve with appropriate values or collections of receivables [15].

2. Proper use of controlling account and account receivable ledger. This is increasing the effectiveness of control over account receivable [16].

3. Supporting the general ledger notes receivable account by a note receivable register if there are numerous notes. The register would contain details of each note. Frequent reference to the due date section directs attention to those that are due payment [17].

4. Authorizing and assigning responsibilities for key tasks related to receivables like approval of credit sales after customers rating, adjustments of receivables, such as sales return, allowable, and sales discount [18].

2.3 Receivables Management and Corporation performance

The size of receivables management at any point of time depends mainly on the following factors;

2.3.1. Volume of Credit Sales

The volume of accounts receivable on the firm’s books determined by credit sales and the length of time the account remains on the books. Variations in credit policies can be implemented to alleviate some of the effects of general economic conditions [19].

2.3.2. Terms of Credit

Term of credit should be determined in the light of the needs of the firm and the standard credit terms of the industry and selection of credit customers made based on the amount of bad debt losses that a firm can absorb in any given period. The amount calculated as a percentage of gross sales and finally ascertained in the light of the profit margin of the firm, the demand for its product, its competitive position, collection policies and techniques [20].

According to [21], the decision to sell to a particular account made based objectively upon the application of profit maximizing model formula for making this decision;

\[
\text{Sell when } M - (b + Ti + c/o) \geq 0
\]

Whereas, \( M \) = Profit margin,
\( b \) = probability of a credit sale becoming a bad debt,
\( i \) = interest rate,
\( c \) = costs per order of selling on credit as an implicit function of risk
\( o \) = order size as an implicit function of the risk.

Thus, if the bad debt losses exceed the margin of profit to a given risk category of customer, the concern should not grant any credit to such type of customers. However, if the productive capacity is lying idle, it will be wise for it to select even low credit standing accounts, since the resulting bad debt losses will not equal the costs resulting from the unused capacity.

2.3.3. Credit Standards

In order that the profitability of the credit sale is maintained at a maximum level and the losses from bad debts are reduced to minimum, the firm should allow customers who constituted good credit risks. To any out this task successfully, the firm shall have to investigate and collect both financial and non-financial information with regard to a customer. The character, capacity and capital of the credit applicant
are the ‘three Cs’ of credit. Some people also consider another C which refers to business conditions, not only of the customers, but the credit granting firm [22].

2.3.4. Collection Policies

A collection policy in a business should always emphasize promptness of payment and regularity in the collection efforts by establish a congenial collection follow-up system and suitable collection system development. Then, appointed separate personnel that assisted by electronic data processing techniques, companies are making a depth analysis of their own credit operations, surveying practices of competitors and conducting simulated sales and profitability studies to pen nit more meaningful decision on collection policy [23].

2.4. Monitoring and Valuation of Receivables

It is very essential for every company to see that the collections from customers made effectively. For this purpose, the companies set the target in term of average collection period and the ratio of bad debt to total sales and see that the company operates within the parameters of those ratios, it should be remembered that with the change in credit policies these parameters are also change. With the help of average collection period, the company can effectively estimate the investment in debtors. For the day-to-day monitoring of receivables, the company may prepare the age wide analysis debtors, this indicates the period for which a various debtor is outstanding [24]. Therefore, the organizational performance is measured in terms of ROA (Return on Assets) and ROE (Return on Equity) these ratios are financial performance measuring ratios [25].

Return on equity is a key to provides useful information about the performance of debt in the capital structure that the general manager must try to influence in order to improve financial performance [26]. If the size of receivables management can be linked to effective collective receivables and effective collective receivables is linked to corporation performance of the corporation, then we can argue that the size of receivables can be expected to have positive effects on corporation performance through ROA and ROE [27].

Therefore, the following hypotheses formulate to answer the above-described problems.

✓ H1: Effective collective receivables will lead to have better to corporation performance.
✓ H2: There is a positive relationship between financial position and corporation performance.
✓ H3: There is a positive relationship between collective receivables and corporation performance.
✓ H4: There is a positive relation between collective receivables and receivables management acting through accounting control, decision making and internal control of receivables.
✓ H5: there is positive relation between receivables management and corporation performance.

3. METHODOLOGY

The data used for this study collected by a descriptive research design that describes the state of nature or affairs, as it exists as present and to depict the participants in an accurate way and aims at describing a situation or set of circumstances. The study used a both quantitative and qualitative approach of data.

Data collected from both primary and secondary sources; sample has been randomly selected using sampling with no replacement process. Totally 271 questions sent to concern responses were listed as the accountants, financial managers and direct managers of the corporation sampled. A reminder sent and non-respondents followed up with two additional mailings. During the first questionnaire launching, 154 questionnaires were completed and returned. In the second and third mailings, 82 more completed questionnaires returned. Altogether 236 questionnaires were available for data analysis. The collected data from respective sources would be organized and classified according to their similarities using descriptive and other statistical analysis methods.

4. RESULTS THE STUDIES

4.1 Description the Demographic Profile of the Sample

In order to analyze the data, which was collected through questionnaires different statistical tools used.
For that purpose, the information gathered analyzed using the SPSS software version 17.0. According to the results of the demographic questionnaire, the following summary information about the profile of the sample presented.

Regarding educational background, 16.1 percent of the samples were MA/MSC and above, 38.1 percent were Bachelors and 45.8 percent were Diploma and below. To conclude, majority of participants in this study had Diploma and below.

In terms of work experience, 25.8 percent of the responses had less than 5 years, 51.3 percent had between 6 to 10 years and 22.9 percent had more than 11 years’ experience.

### 4.2 Measurement Variables and Testing Hypotheses

Construct validity is typically evaluated by looking at the patterns of correlations of the scale in question with a variety of other measures in the form of content validity and construct validity. Content validity of our survey was established from the existing literature and adopting constructs validated by other researchers. Reliability analysis is the ability by which the same results obtained, if one repeats the measure on the same object and under same conditions [28]. The statistical tool used for measuring reliability based on internal consistency is Cronbach’s alpha. The Alpha Value greater than 0.6 it shows that the questionnaire is reliable [29].

As shown in Table 3, our composite reliability values ranged from 0.610 to 0.712 that is showing above acceptable levels.

Additionally, validity assessment of the measurement model, researchers performed a check for multi-collinearity among the variables. A correlations’ matrix used for determining the relationship among all the variables.

As Table 4 displays, the highest correlation 0.662 existed between collective receivables and financial position of the corporation and the lowest correlation 0.252 existed between financial position of the corporation and receivables management. In total, these correlations indicate that multi-collinearity.

<table>
<thead>
<tr>
<th>Table 1. Education background information</th>
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<tbody>
<tr>
<td>Description</td>
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<td>-----------------------------</td>
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<tr>
<td>Education background</td>
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<tr>
<td>Master and above</td>
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<tr>
<td>Bachelors</td>
</tr>
<tr>
<td>Diploma and below</td>
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<tr>
<td>Total</td>
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</tbody>
</table>

Source: Sample result from questionnaires (2019)

<table>
<thead>
<tr>
<th>Table 2. Work Experience</th>
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<tbody>
<tr>
<td>Description</td>
</tr>
<tr>
<td>Work Experience</td>
</tr>
<tr>
<td>Less than 5 Years</td>
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<tr>
<td>6 – 10 Years</td>
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<tr>
<td>More than 11 years</td>
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<tr>
<td>Total</td>
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</table>

Source: Sample result from questionnaires (2019)
To substantiate the findings of the research, ANOVA statistical approach conducted. The main purpose of the test was to determine the relationship between independent and dependent variables. For the purposes of testing hypotheses, the suitable test was adapted in this study. Regression analysis test was employed and the results of hypotheses are shown in Table 5.

With reference to Table 5, the hypothesis H2 also accepted because there is link between financial position and corporation performance. The effect of financial position is significant, as indicated by the path coefficient of 0.345 (P < 0.01). The path coefficient (β = 0.456) shows between effective collective receivables and corporation performance, there is also statistically significant (P < 0.01).

Therefore, the hypothesis H3 supported.

According to Table 5 the hypothesis, H1 examines the relation between effective collective receivables and financial position. Effective collective receivables were significantly related to the financial position (β = 0.393; P < 0.01). Therefore, the first hypothesis accepted due to effective collective receivables cause to have better financial position.

With regard to Table 5, the hypothesis H4 is rejected and null hypothesis is accepted, in other words, there isn’t any relationship between effective collective receivables and receivables management (β = 0.075; P < 0.01). It means, effective collective receivables do not provide suitable information on receivables management to facilitate the effective delivery of strategic and operational goals.
As Table 5 shows, the hypothesis H5 is acceptable. It means that there is a positive relationship between receivables management and corporation performance. As indicated by the path coefficient of 0.242 (P < 0.01) it is also significant.

5. DISCUSSION

The object of this paper was empirically analyzing the relationship between effective receivable management on Ethiopia electrical power corporation performance in southeast district. Also, in this study effective receivable management was examined on financial position and receivable management of the corporation. The receivable is an asset as it represents a claim of the firm against its customers realized in near future. The value of these claims carried on the balance sheet under titles such as accounts receivables, trade receivables, customers’ receivables, book debts or trade debtors. The financial manager can add value to the corporation by properly influencing the corporation’s aggregate collective in receivables, its financial position receivables and its receivable management with corporation performance.

From generalization of the results, measuring research questions based on the opinion of the respondents. First, effective collective receivable was found to be the variable that most influences financial position. This tells us that effective collective receivable is the most important factor to better corporation performance. Second, it was found that financial position and receivable management have effect on corporation performance. This means that financial position and receivable management are effective in building a better corporation performance. Third, effective collective receivable was found that an important factor in building a corporation performance through collection, storage and processing of financial and accounting data to be evaluated by its impacts on improvement of decision-making process, quality of receivable data, performance evaluation, internal controls and facilitating corporation receivable transactions. Forth, there is not any relationship between effective collective receivable and receivable management.

Several barriers lead to implementation of effective collective receivable on the corporation receivable management of Ethiopia electrical power corporation performance in southeast district. The branch manager response indicates in general accounts receivables collected in the specified period delay collecting of receivables due to bankruptcy of customers who are high-energy users, problems related with billing systems such as dalliance of printing, problems in the awareness of employees to pay their obligation on time and compliance of the customers.

Despite of all, still corporation is not effective in its collection receivable management due to complexity...
in the billing system, problem in identifying each customer in his or her subsidiary ledger, problem in the new computerized system, problems on the sides on meter reader by giving erroneous data to the billing system. Problem in the capacity of the customer’s management system and other related factors negatively affect the receivable management system; this leads to higher level of uncollectible.

Most of the time letter from branch manager describes that during the collection of receivables the power request to treat by difficulties, but the information resource does not use this effectively. This causes burden for the accountants to make adjusting entry each monthly or at the time of the budget year. Therefore, in order to avoid such unnecessary waste of time, labor and effort information resource should redesign a program to pass entry difficulty for those requests that require the preparation of work authorization and for those that do not require the preparation of work authorization.

In addition to those if may occur on printing bills this related with over loading of the amount without the reading due to meter or human errors. The dalliance of the bill distribution to the district office and there may be also have customer compliance this is related with problem of over loaded by payment of bills.

6. CONCLUSION

The Ethiopian electric power corporation (EEPCO) is obviously one of the big corporations and generally, it can supply to different types of customers throughout the country. Then to manage sales properly customers of Ethiopian electric power corporation could be the connection policies and procedures to in hand with receivables they may be connection fee, bills for collection and new connection fee and another estimated fee of the corporation.

In general, as conclusions, the corporation should attend the workers who are performing the organization activities effectively and efficiently on the following points;

- The corporation have to reduce its penalty on customer who are not repaid their obligation on time because some customers those who are high-energy users may face bankruptcy.
- The corporation have to develop new computerized system in order to accelerate its receivable management function and financial performance.
- The cashier must give receipt to the customer at the time of receiving the cash amount in order to reduce fraud.
- The corporation must give attention on the amounts that are not collected on time.
- The corporation should assess its method of recording the uncollectible receivables in order to avoid fraud and negligent expense.
- The corporation should organize its workers with better technology in order to minimize uncollectible.

➢ The corporation should give permanent training to its cashier about how to collect receivable serve its customers.
➢ The corporation should actively aware customer to overcome their obligation on time.
References


[5-7]. EEPCO, 2017 annual report, p.16.


