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Editorial Note

It is an immense pleasure and glory for me to announce the publication of the 3rd volume of the research journal of Ishakha International University, Bangladesh titled **"IIUB STUDIES: A Multidisciplinary Research Journal (ISSN 2618-0200)".** As a matter of fact, through this journal publication, we are going to create a platform for multidisciplinary research works, and it will act as an immense inspiration for the researchers worldwide aspiring to prove their credibility in the field of research work.

However, after a year-long toilsome endevour, we have successfully materialized our efforts, and I offer my thanks to the members of the Editorial Board. The current volume contains 11 research articles encompassing the disciplines of Business Administration, Law, English Literature, ELT and Applied Linguistics.

Our journal is published once a year, and articles for the journal are invited throughout the year from researchers home and abroad via circulation. The acceptance of articles for being published in the journal is subject to the decision of the Editorial Board. We have a rich and strong Editorial Board comprising of nation-wide renowned scholars from various disciplines.

IIUB STUDIES is a blind peer reviewed journal. Articles selected for the journal are reviewed by the renowned faculty members of different recognised universities of the country having expertise in the relevant fields.

We are greatly thankful to the honorable Chairman of IIUB Trustees, Prof. Dr. Durgadas Bhattyacharjee, the Vice-Chancellor and other members of the Board of Advisors whose inspiration and counsels have worked as a driving force in the realm of materializing the publication process.

Finally, we urge for well wishes and contributions of the researchers and the valued suggestions from the scholastic individuals for the out and out further quality improvement and success of the journal.

(Prof. Dr. Bijoy Bhushon Das)

Editor-in-Chief, IIUB STUDIES &
Director of IQAC, Ishakha International University, Bangladesh

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(Md. Al Mursalin Samrat)
Associate Editor, IIUB STUDIES

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Budget of the Financial Year 2023–24 of Bangladesh: An Evaluation

Professor Dr. Priya Brata Paul[1]

Abstract:

The budget for the fiscal year 2023–2024 has been presented with a lot of development expectations giving emphasis on the theme 'toward a Smart Bangladesh after the march of development'. The Finance minister emphasized the growth of smart citizens, smart businesses, smart governments, and smart societies (Kamal, 2023). The aim of this paper is to evaluate the different methods of Education systems which negatively affect the students' development of their careers according to the demands of home and abroad. The continual drop in the tax-to-GDP ratio is one of the key effects of governmental failure to tax the wealthy. In terms of inflation, GDP, etc., the projected budget for the 2023–2024 fiscal year does not closely match the actual figures. Poor customers are not happy with high prices, and they are not so interested in the election issues. So, the government should take proper steps to minimize the price of basic goods in favor of poor consumers, otherwise, the opposition will take this opportunity. Proper redistribution of wealth and income can be achieved through effective budgeting (Paul, 2022).

Keywords: Budget, fiscal year, 2023-24, growth and development, smart, Bangladesh.

1. Introduction

The slogan of 2022-23 financial year covers the Corona's effect and continues the development of the country (Paul, 2021). Due to Ukraine- Russian war the political and Economic challenges need to consider in preparing budget (Paul, 2021). Retired GM, BDBL comment that "In the realistic way the Budget of 2022-23 was placed." (Khalek, 2022). Out of 17 crore citizen only 25 lakh are tax payers. Though last 10 years our per capita income was increasing gradually (Paul, 2021).

The budget of any financial year of any country has two hands: Income and Expenditures, but the most important is how to collect according to the expenditure plan what should be rational and address according to the needs of the economy and social well-being of the general citizens. For Bangladesh, the Government places much emphasis on agriculture first and then on industry, the service sector, etc. Bangladesh is developing rapidly, with a satisfactory growth rate of about 7% in the financial year 2021. Since Bangladesh is enjoying demographic dividend benefits, we need to give more emphasis on the development of the young generation with the necessary skill training to absorb them in our country and export skilled manpower abroad.

In this regard, the government of Bangladesh has taken the required actions to improve many aspects of agriculture, including horticulture, poultry farming, dairy farming, fishing culture, and so forth. Despite the excessively high population density, we are nonetheless able to exporting some agricultural products in response to global demand.

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brand-new goods, including medications, freezers, motorcycles, etc. However, there is still plenty of room for diversification and development of exporting goods in both the agricultural and industrial sectors as we can develop our nation using our resources while minimizing the need for foreign loans and bank loans. This is because exporting goods and labor can help us earn more foreign currency.

Some significant actions were taken to assist the Corona-afflicted people as well as the economy at the time in the Financial Years 2021–2022 and 2022–2023 Corona recovery budgets. Honorable Finance Minister unveiled the budget for the fiscal year 2023–2024, which is budgeted for TK.7.61 trillion with proposed expenditures 15.33%, higher than the amended budget for the last fiscal year and a target GDP growth rate of 7.5%. The budget speech for the fiscal year 2023–2024 was titled "Unnayner Agrayatra Periye Smart Bangladesher Abhimukhe" (Toward a Smart Bangladesh after the march of development). He emphasized the growth of smart citizens, smart businesses, smart governments, and smart societies.

2. Scenario of Major Budgetary Activities

The Finance Minister has constrated in his budget speech on the state of some of the major promises made to the country in the current budget: Building infrastructure through various projects is ongoing to provide better roads and contemporary urban amenities in rural areas, including the 6.15 km long Padma Bridge, which was constructed with government funds and opened for traffic on June 26, 2022. The Local Government Division is also putting its "Amar Gram-Amar Shahor" technical support scheme into practice. The Honorable Prime Minister officially opened Bangladesh's first metro train system on December 28, 2022, running from Uttara North to Agargaon.

To address the COVID-19 situation, the 42nd (Special) BCS Health Cadre has received 4,000 applicants recommendations from the Bangladesh Public Service Commission for the position of "Assistant Surgeon." The 3.32 km long Bangabandhu Sheikh Mujibur Rahman Tunnel beneath the Karnaphuli River has been built. To provide housing options for the greatest sons of the soil—freedom fighters—5,000 "Bir Nibas" built under the "30 thousand Bir Nibas Construction Project" have been delivered.

The government's efforts to create a digital Bangladesh were based on four primary pillars: connectivity, qualified human resources, e-government, and industrial development for ICT. Our advancements and successes are unprecedented in all four categories. Currently, our government is working to reduce the cost of internet bandwidth per Mbps.

The government built Digital Bangladesh based on four primary pillars: connectivity, qualified human resources, e-government, and ICT industry promotion. Our advancements and successes were in all four of these areas. During the COVID-19 epidemic, we witnessed the advantages of expanding IT infrastructure and knowledge to isolated regions of the nation At that time, the unheard-of use of information technology in the areas of education, treatment, performance, employment, social security, and other areas allowed for the maintenance of the economy. The successful launch of Digital Bangladesh gives us hope, and we know we can rise to the difficulties and fulfill the potential of the 4th industrial revolution. Additionally, the experience of implementing the digital Bangladesh agenda has set the stage for creating a Smart Bangladesh that is affordable, sustainable, inventive, intelligent, and knowledge-based. Our ongoing efforts will contribute significantly to the development of a "Smart Bangladesh," which would enable Bangladesh to achieve its goal of being a developed nation by 2041.

According to this master plan, all services that are relevant to the residents will be digitalized, and they will also be equipped with knowledge-based technology and innovation. If this goal is reached, The finance minister gave more emphasis on inflation control and the development of agriculture, health, human resources, and the education sector but he failed to explain how and in which way received the goal. Say for example in agriculture poor farmers cannot sell their products in time to government agents at a suitable price. Sometimes they are bound to sell their products to middle men at a loss, less than their production cost. As a result, the farmers are compelled to change their crop production items, for which the country faces the shortest of different agricultural products.

Our education system is also defective with a shortage of skilled teachers in the government general, English medium school, and Madrasa systems. As a result, most students are very weak in English, mathematics, and science subjects. Different methods of teaching affect the students to develop their careers according to the demands of countries or abroad. There are so many foreign skilled manpower earning foreign currencies and transferring them to their countries on the other hand in our country educated persons fail to get suitable jobs and become unemployed.

3. Evaluation Analysis

The Finance Minister did, however, announce in the budget for the 2023–2024 fiscal year that the government's goal is to create an effective revenue board in order to make Bangladesh a smart nation. However, the exact method and means of achieving this goal are not made clear. The government has also planned on growing Bangladesh by increasing the country's GDP ratio in order to move it up the list of developed nations to develop by 2026 and 2031, and by 2041 it will have reached its highest level. Many economists and experts regarding the aforementioned government target are dissatisfied and disagree with the government's budgetary goals.

The Bangladesh Revenue Board collects 85% of the country's revenue, and since this money is used to fund the development of various sectors, including the industrial, agricultural, welfare, and service sectors, among others, our tax-to-GDP ratio is extremely low, which can be attributed to the ineffectiveness of the revenue board's collection strategy. Indirect taxes, such as corporate taxes and VAT, collect 65% of all taxes. During the last few years government gave benefits to businessmen in industrial sectors mainly to earn more export earnings than foreign currency but on the other hand, the Bangladesh economy's health and satisfaction of people is more dependent on agriculture development and semi and cottage industries. Maximum people are engaged in these sectors. Now the government offers different subsidies and facilities to exporting industries but maximum semi and cottage industries fail to get proper support from the banking sectors which are also known to the government. So, the government should take the necessary steps for these sectors.

The table-1 The following table outlines the proposed tax-free income threshold, tax rates, and tax slabs for all categories of individual taxpayers, excluding businesses and local governments: The Government become generous in giving tax exemption for the privileged groups.

Table 1: Individual Taxpayer- Tax-free Income Threshold

Tax exempted income	Current 2022-23	Proposed 2023-2024
General tax payer	Tk. 3 lakhs	Tk. 3 lakhs and 50 thousand
Tax exempted income Women and Senior citizen above 65 years age	Tk. 3 lakhs and 50 thousand	Tk. 4 lakhs
Physically Challenged persons	Tk. 4 lakhs and 50 thousand	Tk. 4 lakhs and 75 thousand
War-wounded gazette freedom fighters	Tk. 4 lakhs and 75 thousand	Tk. 5 lakhs
Third gender tax payers	Tk. 3 lakhs and 50 thousand	Tk. 4 lakhs and 75 thousand

Legal guardians or parents of children with physical disabilities or dependents will have their income tax-free level raised by Tk. 50,000 for each child or dependent. Different income groups pay the same income tax rate; there has been no change. The budget's income goal is Tk 5 trillion (or 500,000 crore). The National Board of Revenue (NBR) would aim to earn Tk 4.3 trillion of the total. The budget would have a deficit of more than Tk 2.5 trillion. The 2019 budget's aim for GDP growth was 7.5%, while its target for inflation was 6.5%.

The present budget will include eight programs for monetary aid. The scheme's funds will increase by Tk 30 billion. The eight programs are the hijra program for improving the livelihood of transgender people, Bede and disadvantage common unity, the widow program, the program for deserted and destitute women, the honorarium program for freedom fighters, the honorarium and medical benefits program for injured freedom fighters, and the pension program for retired government employees and their families.

When registering an apartment or a plot, the buyer is required to pay a variety of taxes, including gain tax, VAT, a stamp charge, a registration fee, and local government taxes. The rate is still between 10% and 12.5%. These fees might be raised. The overall tax rate is possibly 15%. For instance, if a person spends Tk 10 million on a flat, he will also need to pay Tk 250,000–Tk 500,000 more.

The forthcoming budget may contain some unfavorable information for those who own personal autos. Anyone who purchases a second vehicle may be subject to additional taxes, such as the carbon tax. The additional tax could range from Tk 20,000 to Tk 300,000 depending on the CC difference. When obtaining a vehicle's fitness certificate, this tax will need to be paid. The supplement charge for 2001–3000CC cars is anticipated to rise from the current 200–250% to 500–%, while the supplement duty for 300–4000CC cars will remain at 350—500%.

The finance minister also announced a series of VAT and import duty measures to rein in the high growth of imports, especially of non-essential items. He also announced stopping the exemption for the ministries and divisions from the NBR tax and value-added tax to facilitate the implementation of development projects. He announced a government plan to supply essential daily food items to around five crore people at subsidized rates as part of the social safety net programs to be implemented at a cost of Tk 1,13,576 crore, about 2.5 percent of the country's GDP.

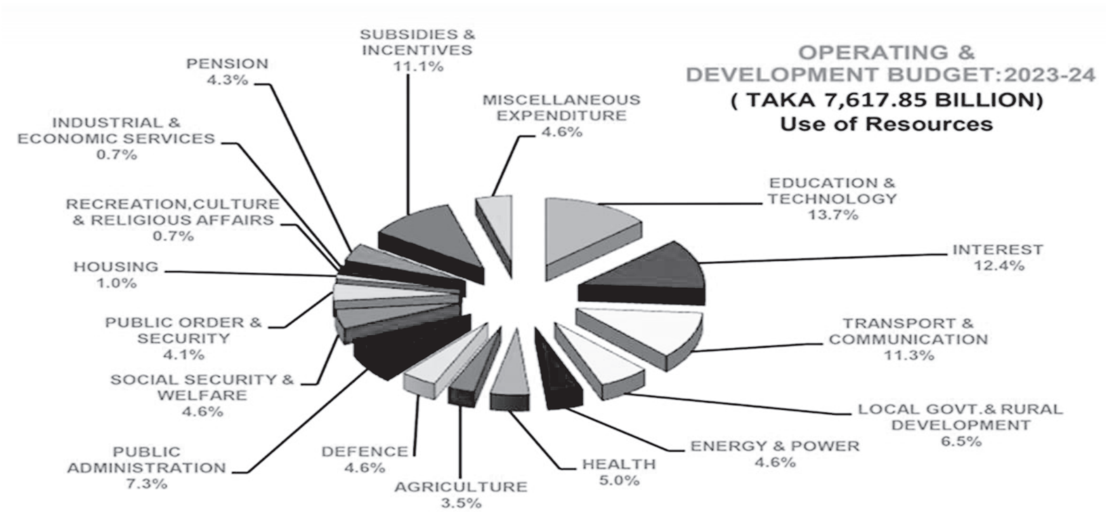
To tap more dollars from abroad, the finance minister also announced an income tax waiver for oceangoing ships till 2030 if the companies owning them bring their income to the country via the official channel. The provision for legalizing properties held abroad without disclosing the sources is unethical and cautioned that the projected borrowing from the banking system would create chances for the government to crowd out the private sector. If the bank credit becomes squeezed for the private sector, the projected 7.5 per cent GDP growth for FY23 will be very difficult to achieve, Tk 3.7 lakh crore revenue income target was achievable on condition that tax evasions were checked and the number of income tax payers increased.

No question will be raised about the sources of assets held abroad if an owner pays the stipulated tax on such assets, said the finance minister as he announced the new proposed budget through a multimedia presentation. This is a very wrong concept for which general taxpayers will be demotivated and collection of revenue may decrease.

The proposed expenditures exceed the revised budget for the current fiscal year by 15.33%. That amount equates to 15.21% of Bangladesh's overall GDP. The budget's income-to-expenditure ratio, which is 5.2% of GDP, continues to be a record. A loan of Tk 1.02 trillion (1 lakh 2 thousand 490 crores) is what the government is requesting. Internal financing will fill the remaining funding deficit.

From the operating and development budget 2023 24 in diagram-1,we observe that allocations for education at technology 13.7%, transport, and communications 11.3% and subsidies and incentives to have the producers 11.1% are remarkable, but from the last figures on incentives is not clear about how much is for agriculture, industrial sectors, and in other sectors. The nature of distribution and plan of interest expenditures 12.4% must be related to production purposes and the source of expenditures. Allocations for agriculture at 3.5% may be right if the subsidies, but the allocation for industrial economic services 0.7% is not sufficient if the the incentives and it is not going sound with a smart Bangladesh with smart citizens. Yet there is a scope for reallocation among the different sectors according to the demand.

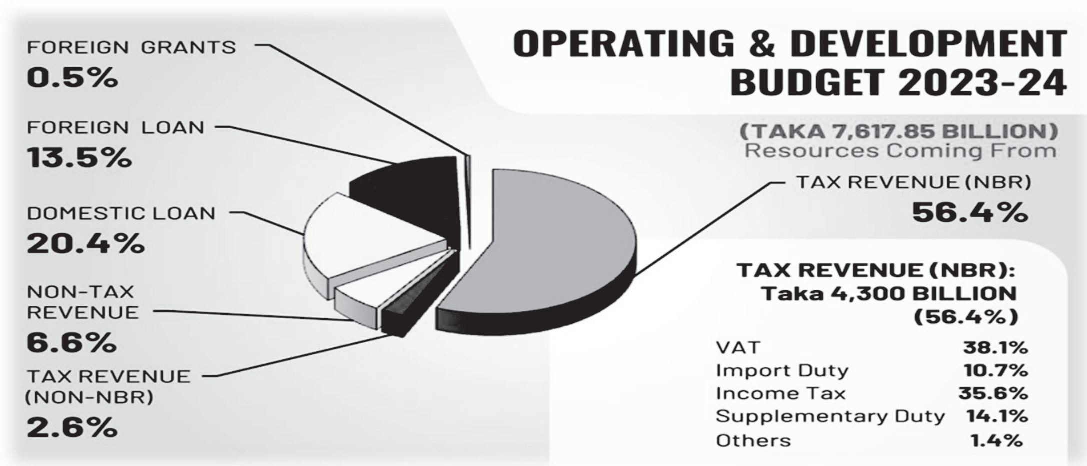
The most crucial factor is the consequences of the money being distributed correctly, on time, and without corruption, as experts have noted. This is particularly true in papers containing documentation that our production costs are too high for dishonest manufacturers and entrepreneurs who are laundering large sums of money illegally or using it for corruption in countries like the USA, Canada, Indonesia, and others. The government allots a substantial amount of subsidies to the agriculture sector each fiscal year, but sadly, they are not received by the impoverished farmers, who even have trouble selling their produce to government agents at a fair price on time due to their crooked, unfavorable attitudes. The middlemen are more powerful by managing corrupted government agents earning maximum profits and developing powerful syndicates for high pricing the necessary products for which maximum general people are suffering most which is known to all and visible now. Poor customers are not happy with high prices and they are not so much interested in the election issues. So, in this context government should take proper steps to minimize the price of basic goods in favor of poor consumers, otherwise, the opposition will take this opportunity.



Sector-wise Resource Distribution (Subsidies & Incentives , Pension and Interest are shown separately)

In 2023- 2024 financial year budget however Finance Minister announced that the vision of the government is to make the country smart through developing a smart revenue board but how and in which way is not explained. By earning more revenues, the government has planned to develop Bangladesh from least developed country to the developed stage by 2026 and the developed group by 2031, and by 2041 the country will be a highly developed country by increasing the ratio of text GDP ratio. But again, how and in his way is not mentioned in this context so many economists, and experts about the above-mentioned target of the government are not satisfied and do not agree with the government budget’s target.

Operational and the development budget 2023–24: Diagram 2 shows that only 35.6% of tax revenue comes from income tax, which is regarded as a tool for minimizing inequality. In contrast, 38.1% of tax income by NBR through VAT is contributed by all people equally, meaning that the poor are also required to pay. Usually, this portion should be more than 50% to 60% by minimizing the VAT proportion to develop a smart Bangladesh with smart citizens. It is most important on the other hand government has planned to collect the revenue from domestic loans 20.4% from the foreign loans and grants only 13.5% and 0.5%. If the government collects more loans from domestic sources, then the private sector faces problems with loans for their investments. So, the government should give more emphasis on suitable long-term foreign loans and grants by developing diplomatic relations with foreign countries. Due to the high corruption of NBR only 58 lakh people are paying tax. Maximum rest of the people like doctors, advocates, businessmen, and some rich people are paying a nominal amount of tax for which our Tax- GDP ratio is far below than the other developing countries.



The government anticipates that private investment will increase by 22% to 27% in a year. However, we observe it fluctuating at 21–22% throughout the decade. As a result, a sudden increase in investment is impossible. Private investment in Bangladesh has never increased so dramatically in a single year as it has in recent memory. In light of the current economic situation, this year's budget should have attempted to address the fact that our economy is spiraling out of control rather than attempting to fix the ambitious investment plan.

Firstly, when we examine monetary policy, we find that forced interest rates have been fixed for a considerable amount of time. It has made no difference in terms of reducing inflation. By changing the taxes and other levies that are now in place in the revenue sector, efforts could be made to lower the price of items. Such a move was not noticed. Fuel is one illustration. Fuel prices rose significantly on the domestic market at the same time that they did on the global market. It was suggested at the time to alter the tax to maintain the cost reasonable. That was improper. Every aspect of the domestic economy of the nation is impacted by the high cost of fuel.

Secondly, there is no direction on what should be done to address the issue in our macroeconomic management, particularly revenue collection, improper management of the financial sector, and other economic areas. The budget's emphasis appears to be inadequate, and it is not properly focused. Outside of the budget, IMF requirements such as publishing an updated GDP account every three months, adjusting interest rates or exchange rates, etc., are considered.

Wealth taxes account for less than 0.5% of total revenue each year. In other words, the local tax system does not compel the wealthy to pay taxes. Instead, customs and VAT are used to collect taxes from both the rich and the poor at the same rate. A prolonged drop in the tax-to-GDP ratio is a major effect of policies that fail to tax the wealthy. Because the wealth owned by the wealthy is not taxed, taxes on the one hand cause poverty, while on the other, funding for reducing poverty is insufficient. The nation now has a Gini value of about 0.5, which indicates significant inequality. As a result, there is now more economic disparities, with those in the highest 1.0 percent holding 16.3 percentage points of the nation's income, which is obviously discriminatory.

Thirdly, no decisive action was done to punish traders who fabricated a crisis to manipulate the market.

It is imperative to address the need for more instructors in each school and to give them subject-specific training. The lack of teachers presents a serious problem in many schools, particularly at the primary level, as it makes it difficult to conduct lessons when a teacher is transferred, absent, or there isn't a substitute available. Due to a teacher shortage, the student-teacher ratio is still high. Since midday meal programs are so important in lowering the dropout rate among students from underprivileged groups, there is increased pressure to implement them. Transport should receive special consideration in rural areas as it is a major obstacle to children attending school regularly.

The Ministry of Primary and Mass Education's budgetary allotment, however, fell from 6.51 percent of the total budget in FY 2016–17 to 4.56 percent in FY 2023–24. From 6.38 percent in 2016–17 to 4.53 percent in 2021–22, total government spending as a percentage fell. The budget for FY2023–24 only partially acknowledged the persisting macroeconomic problems and provided insufficient solutions as a result. This is because the macroeconomic framework's projections did not account for the reality of the present.

According to official data, the goals for private sector credit growth and inflation seem overly optimistic in light of the most recent data. Since the planned fiscal framework for FY2023–24 does not take the status of budget execution into account, it is unlikely to be sustained. The total amount to be borrowed from the central bank is BDT 132,395 crore or 50.6% of the overall budget. The amount borrowed from the central bank will be the key decision point; if the banking system's liquidity condition does not improve, the government will be forced to borrow money from the institution, which will increase inflationary pressure Some of the budgetary allocations are in doubt, and as usual, the allocations for the priority social sectors are also in doubt. Compared to the average rate of rise of 15.65% between FY2009–10 and FY202–23, the allocation for social safety nets has only increased by 7.34 percent.

However, the allocation for pension has climbed by 24.6%, which is more than three times the rate of increase for all social protection. The poor will be impacted by the decreased budget allocation for Open Market Sales (OMS), Employment Generation Program for the Poorest (EGPP), and Vulnerable Group Feeding (VFG) due to the high cost of basic food products. In comparison to FY2022-23, the overall ADP allocation in the power and energy sector has grown by 19% in FY2023–24. Transmission and distribution budgets have been gradually growing.

In FY2023–24, funding for important programs that are crucial for the empowerment and development of women has been cut, which might mean less support for gender-specific needs and slower progress toward attaining gender-related goals. Bangladesh suffers from a serious scarcity of medical personnel, which has led to a decrease in the standard of healthcare. The development exposure is limited, and the health budget has an operational gap. Due to high healthcare costs, a sizable section of the population is forced below the poverty line. Budgeting for health should increase by at least 15%, with a particular emphasis on underserved people to help everyone have better access to healthcare. Through wise planning, money and income can be distributed more fairly. Issues with carry-over projects and the projected schedule for existing projects are posing significant challenges that have an impact on the general public. Social monitoring is essential in the process of holding those accountable for carry-over programs accountable.

4. Major Findings

The projected budget for the 2023–2024 fiscal year does not closely reflect reality in terms of inflation, GDP, etc. Due to assumptions' flaws, the fairly ambitious aims might not be accomplished.

Bangladesh's credit rating being lowered has led to concerns that foreign investment in the private sector may decline. Along with lowering private investment, this will also negatively affect import-export trade significantly.

Our education system is also defective with a shortage of skilled teachers in the government in general, English medium schools, and Madrasa system. As a result, most students are very weak in English, mathematics, and science subjects.

The government should exercise caution when allocating funds for development initiatives during a period of high inflation. At this point, spending more money would be like stoking the flames. To avoid reliance on bank loans, the budget deficit must be decreased. Instead of aiming for a high growth rate of 7.5%, more focus should be put on managing inflation during the current economic crisis. The main objective should be to stabilize the macro economy.

Sometimes almost in every budget finance minister proposes to reduce tax on some necessary products but the price of the product is not going down accordingly, even the prices of some necessary goods are going too high and unnecessary through syndicate. In this case, the role of the trade minister is not satisfactory, many economists are against his role and he should be replaced by a suitable one for the benefit of the general people.

5. Suggestions

Since Bangladesh is enjoying demographic dividend benefits, it needs to give more emphasis on the development of the young generation with necessary skill training and absorb them in our country properly and export as skilled manpower abroad.

Our low tax-to-GDP ratio can be attributed to the effectiveness of the revenue boards' collection strategy, which might be strengthened with strict oversight. If the bank credit becomes squeezed for the private sector, the projected 7.5 percent GDP growth for FY23 will be very difficult to achieve, which needs to be considered.

No question will be raised about the sources of assets held abroad if an owner pays the stipulated tax on such assets, said the finance minister is a very wrong concept for which general taxpayers will be demotivated and collection of revenue may decrease.

The middlemen are more powerful by managing corrupted government agents earning maximum profits and developing powerful syndicates for high pricing of the necessary products for which maximum general people are suffering, most of which is known to all and visible now. Poor customers are not happy with high prices and they are not so much interested in the election issues. So, in this context government should take proper steps to minimize the price of basic goods in favor of poor consumers, otherwise, the opposition will take this opportunity. The government should give more emphasis on suitable long-term foreign loans and grants by developing diplomatic relations with foreign countries. Effective budgeting can lead to the wealth and income being distributed in the right ways.

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Types of Dairy Cooperative and Women Members Participation in Dairy Farming: A Case of Women Dairy Cooperative Society in India

Dr. Manish Sarker[1]

Abstract:

The study examines Indian dairy cooperative societies and female dairy farmers. This research explores the female dairy cooperative society, organizational structure, and types of dairy cooperatives farmer characters. Female dairy farmers can boost milk output and self-empowerment. They help with milking cows, dairy animal shelters, feeding calves, and more. Female dairy cooperative members also manage their dairy farms and help their families to grow economically. The study reveals socioeconomic status of cooperative women dairy members and types of dairy cooperatives in India. The study discovers that the types of the dairy cooperative organizations in the state of West Bengal consists of three tiers: Producers' societies exist at the village level, unions exist at the district level, and federations exist at the state level. Thus, this research reveals how female cooperative members and cooperative dairy farming affect female member's participation in India.

Keywords: Women members, Dairy farming, Dairy cooperatives, Orgranizational Structure, Self-empowerment.

1. Introduction

In a considerable number of South Asian nations, dairy cooperatives are crucial to the socioeconomic advancement and status of the rural population. In South Asia, cattle populations are an integral component of the agricultural farming system. Dairy farming is also a labor-intensive job that can provide rural poor people with employment opportunities (Sarker, 2009). For the rural poor, milk production is a significant source of revenue; regrettably, West Bengal's dairy industry is not in good shape, unlike that of other Indian states. The majority of residents in rural areas live in poverty and lack access to land, and cows are raised in a conventional manner with little special attention. Most rural households raise cattle to develop their land and provide milk for their families. For the villages in this nation, raising cattle is an extra source of revenue. Domestication of the cow and buffalo is thought to have occurred around 4,000 years ago in ancient Indian history (Bandyopadhay, 1996). West Bengal, on the other hand, was chosen for the study because it has a long history of dairy production and cooperatives. West Bengal also uses a dairy cooperative model akin to that of Anand, like other Indian states. The most prosperous cooperatives in South Asia are of the Anand type. Indian woman farmers are essential in raising milk output. Dairy farming accounts for more than 70% of all women farmers in India, and each hamlet has its own women's society. This is yet another crucial factor in picking West Bengal, India. At the village level, West Bengal also has a women's society. In light of this, the study was carried out in West Bengal, India.

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2. Literature Review of the Study

For millions of rural Indian households, maintaining dairy animals is a long-standing practice, and domesticated animals have always played a crucial role in the farming economy. Over 75% of the population in India depends on agriculture and its linked industries for their livelihood. People in rural areas are still mostly economically and socially underdeveloped. 75% of farmers have land holdings that are less than 2.0 hectares, with the average size being 1.68 hectares (Gupta, 1997), where they can take an active and visible part. Another factor is the types of businesses that unions do, especially cash crops, which tend to be dominated by men. Men's aversion to women joining also contributes significantly to their exclusion (Sarker, 2009).

South Asian tropical dairy farming tropical dairy production involves small-scale farmers, local cows and buffaloes, multifunction, poor productivity, women farmers, hot and humid conditions, and mixed farming systems. Tropical dairy farming is hot and humid. Bangladesh, India, and Pakistan have hot, humid temperatures of 35 to 40 degrees Celsius (Sarker & Tanaka, 2006). Rural and urban tropical dairy farms have been modernized. Indian rural dairy is cooperative, while Pakistani urban dairy is non-cooperative. Rural dairy farming dominates South Asia; therefore, cooperatives are common (Nakasato, 2006). There are certain similarities between dairy farming in India and Bangladesh at the home level, despite the fact that dairy cooperatives in India play a large part in their economic development. In India, about 80% of rural masses, comprising 60% of farmers and 36% of landless class maintain milch bovines. About 40% of milk producers keep only one milch animal, while 60% of the total maintains 1-2 animals along with their followers and only a small percentage of them maintain more than 3-4 animals per family (Gupta, 1997).

Many researchers, as well as government institutions, have been drawn to the gender issue over the previous decade. There is a sudden emphasis on the need to investigate the function or position of women in agricultural production, and special programmed are being developed to that end. Based on the latest study on dairy cooperatives in India, dairy cooperatives play a crucial role in advancing the growth of the dairy industry as well as in strengthening rural people's income.It is observed that livestock raising is a family affair for small farms. While it is acknowledged that women handle the majority of cattle handling. (Shing & Viitanen, 1987). The word "cooperate," which denotes support, is where the term "cooperative society" originates. The term "society" refers to an organization or gathering of individuals. Cooperative society, then, refers to a society that supports the voluntary creation of democratic institutions by a small number of its members. Profit-making is not the cooperative society's primary objective; rather, it is to promote members prosperity, protect members' rights and dignity, improve dire circumstances, alter destiny, and grow the number of helpers (Rahman, 2013). The cooperative society known as the producer’s cooperative society was founded by various types of producers with limited capacity. A cooperative is a group of people who work together to make a living as a group (Bhattacharjee, 2011). However, cooperative dairy farming women members can play a significant role not only increasing milk production but also empower themselves. They also contribute such as take care of dairy animal, milking cows; dairy animal sheds, caring of newborn calves, feeding, etc. Moreover, dairy farming in women plays a very important role not only in maintaining the dairy cows but in also managing their farms, and socio-economic improvement of their family.

3. Objectives of the Study

The research looks at the women's dairy cooperative society, organizational structure, and different sorts of women dairy farmers. The dairy farming women's members play a significant role in not only increasing milk production but also empowering themselves. They also contribute, such as taking care of dairy animals, milking cows, dairy animal sheds, taking care of newborn calves, feeding, etc. Moreover, women's dairy farming plays a very important role not only in maintaining the dairy cows but also in managing their farms and improving the socio-economic status of their families. The research is conducted in West Bengal, in the Nadia district of India. However, the specific objectives of the research have given below.

a. To understand more about the numerous different kinds of dairy cooperatives and cooperative dairy farming in India.
b. To know the women's society and the impact of cooperative dairy farming on women's members' involvement.
c. The purpose of this study is to look into the effects of cooperative dairy farm ing on women's social position through dairy cooperatives.

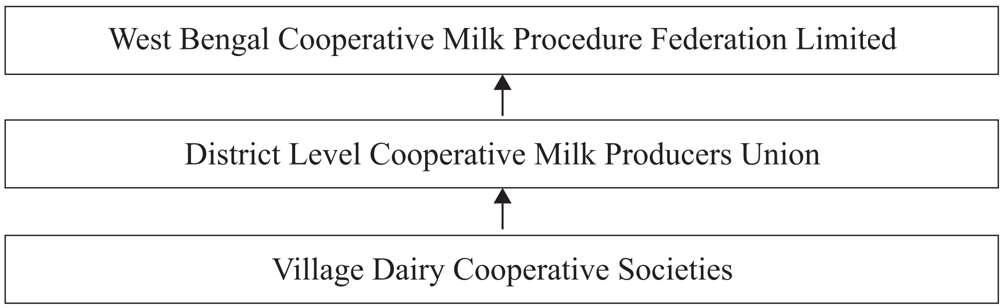
4. Methodology of the Study

This study relies on both primary and secondary data from Indian dairy cooperative women. A field survey conducted in West Bengal state in India. Initially, the Kishan Cooperative Milk Union conducted the field survey. Face-to-face field surveys collect information. Chakdha Ranaghat was the site of a field survey. There are 162 female cooperative members in the Chakdha societies. The local milk-producing cooperative society members of 100 Chakdha females were chosen at random for this investigation. Official records, research articles, etc. provide secondary data. This research examines female's dairy cooperative society members' realities. Field surveys gather data. Female's dairy cooperative members are interviewed and observed for statistics. A questionnaire guides the interview. The interview included open-ended questions and randomly selected female dairy cooperative members. Data is both quantitative and qualitative. Statistics analyzes quantitative data. Study objectives define data tabulation.

5. Analysis and Findings

The West Bengal Milk Federation is the state-level coordinating authority for dairy development in West Bengal. In 1965, the province launched a government-funded dairy development programmed. The state has since modelled its dairy cooperative societies following the Anand model. Since 1980, the federation has also administered the Women Dairy Cooperative Project (WDCP), which is funded by the Indian government. In the hilly region, similarly, the Federation is carrying out an Integrated Dairy Development Programme (IDDP). The West Bengal Cooperative Milk Producers' Federation Ltd.'s principal goal is to promote cooperative milk production in West Bengal and to secure a profitable market for the milk produced by cooperative milk producers. The types of the dairy cooperative organizations in the state of West Bengal consists of three tiers: Producers' societies exist at the village level, unions operate at the district level, and state-level federations exist.

Figure 1: Anand type dairy cooperatives in West Bengal India



Source: Field survey

5.1 The Village Dairy Cooperative Society: The Anand type of cooperative structure is built upon the primary milk society. The cornerstone of the entire structure of the dairy cooperative business is made up of local dairy cooperatives, which are grassroots organizations. The society's goal is to advance the financial interests of its members by enhancing the quality and output of milk while also giving them the necessary direction and support for the establishment of the entire dairy cooperative industry. The society's goal is to advance the financial interests of its members by enhancing the quality and output of milk while also offering them the required advice and support. These village-level groups make recurrent payments in exchange for milk collections from their members.

5.2 The Cooperative Milk Producer's Union at the District Level: The district-level cooperative milk producers union is the second layer of the three-tiered dairy cooperatives corporation. The cooperatives of village-level primary milk producers create a district-level milk cooperative to purchase, procedure, and distribute milk as well as milk-related goods for the socioeconomic development of the producers of milk.

District milk associations provide essential societal services to their dairy members. The West Bengal Milk Federation is comprised of district unions and advises and manages dairy development projects. The chief executive officer is in charge of overseeing the daily activities of the board of directors, which consists of up of primary milk society chairpersons. Through the Federation, these unions process milk and sell it to metro dairies.

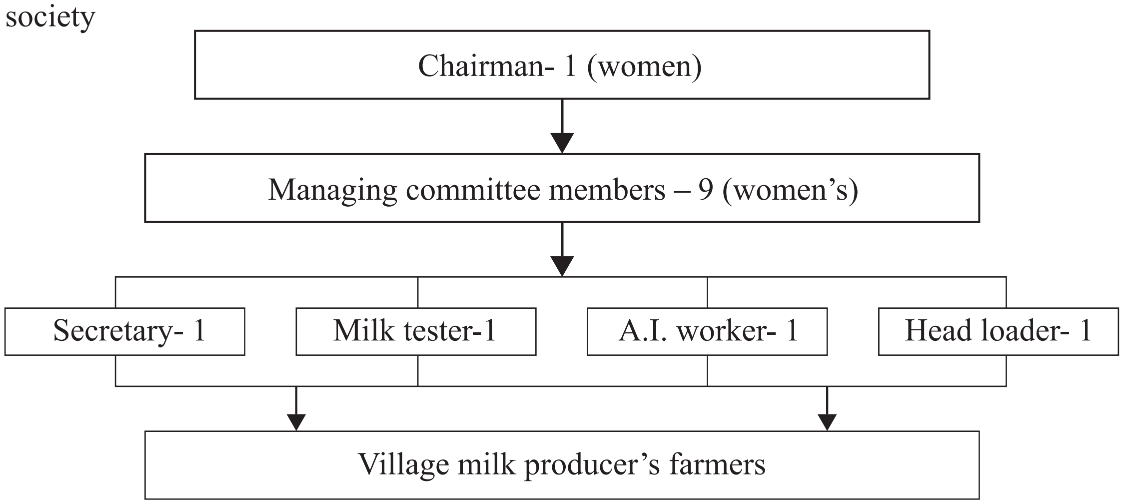
5.3 West Bengal Cooperative Milk Producers Federation Limited: In the overall system of the dairy cooperative organization, the federation is the third-tier entity. The Milk Federation is chaired by the state minister The federation is in charge of the processing and marketing of milk and milk products, in addition to supervising the actions of the chairman of the connected milk unions.

6. Dairy Farming Women and the Women's Cooperative Society

The national dairy development board based on the annual report 2001-02, the number of women members of dairy cooperatives rose to 2.47 million in 2001-2002 from 0.62

million in 1986-87. According to the (NDDB, 2005,) 2476 women dairy cooperatives society is operation in India. The characteristics of village women dairy cooperative societies of primary milk producers are form under the guidance of a supervisor of the milk union. Women milk producer becomes a member by pay an entrance fee of one Rupee and buy a share of ten Rupee. She had to sell additional milk to the society in the morning. and evening after meeting families demand. The minimum numbers of members are required at least 40 woman farmers and she has to be one milking cow. The members elect the managing committee of nine members and committee elects a chairman out of themselves. Managing committee members are honorary body. The chairman employs a secretary, Artificial Insemination worker, and so on to run the day-to-day business of the society. The salaries of the office employees are given the commission as cooperatives members. The commission money 0.55 Rupee per kg of milk what is kishan milk union kept from the farmers is again paid to the village cooperative society. The role of managing committee is responsible for the administration of the cooperative society.

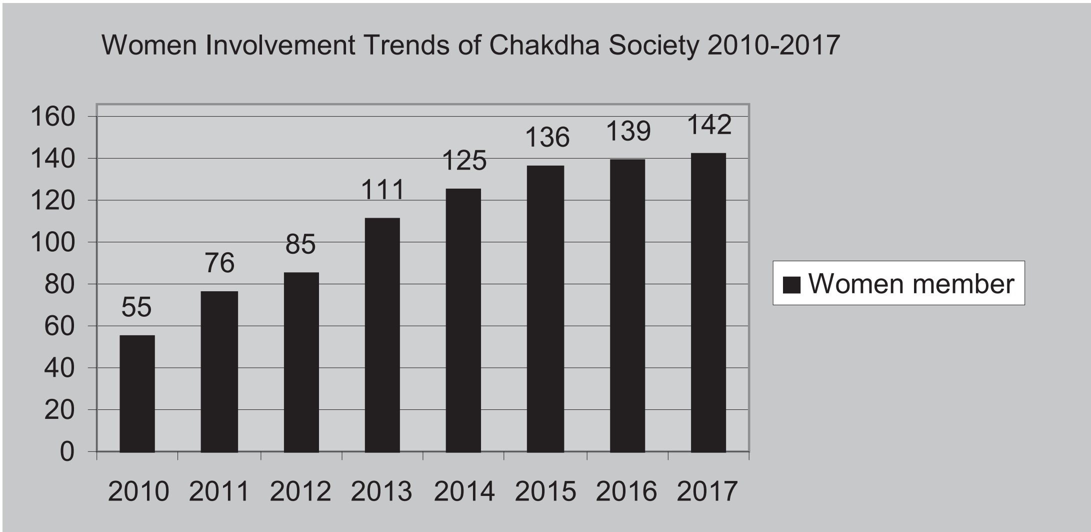
Figure 2: Organizational structure of Chakdha female's village dairy cooperative society



Source: Field survey

The corporation is headed by the president of the society. The corporation runs a milk collection service. Farmers distribute milk at a collection point. The milk had been gathered and majored through the secretary. The chairwoman is in control of the calculating and makes sure the milk record twice a day. Society has a milk tester that is computerized. Every year for three years, the chairman is elected. As needed, the chairman calls monthly or specialized meetings. The chairman or members of the society's committee are elected as the corporation's first members. Each day at sunrise and sunset, milk farmers offer milk to society. The amount of milk is calculated. To test the purity of the milk, a tiny amount is taken away.

Figure 3 shows that women involvement trend of chakdha society



Source: Field survey

The graph illustrates that, the following were the findings of the Chakdha women's society, member engagement increased gradually from 2010 to 2017.

7. The Following are the Socioeconomic Features of the Female Members

In West Bengal Nadia is an agricultural district and the majority of the women farmers depends on directly or indirectly on the agricultural sector for their livelihood. Since land distribution is very uneven, the majority of the population, even those having available family labor, cannot use this labor in a productive way. That is why land has become very precious in rural areas. Patterns of land distribution in different categories farmers indicate that very few people own most of the land. However, the majority of the women farmers have less than one hectors land. Under these circumstances, the majority of the women members have to find other alternative sources for their livelihood. This was a purposive and random selection sample; efforts are made to ensure representation of a variety of group and characteristics, such as age, income, educational background, and number of dairy animals of the society’s member.

7.1 Pattern of Land and Dairy Cow Ownership Among Female Members:

In Indian society, the male members of a home are expected to own the majority of the land. Land is owned by a small number of women. Table 1 below shows statistics on land and dairy cow holdings per household farmer based on statements from female members. The study reveals that the cohort of female farmers currently under consideration, comprising 45 individuals, possess a land area of less than one hectare and a total of 61 dairy cows. According to a group of 30 female farmers, they possess an average of 1-2 hectares of land and maintain 53 dairy cows. 18 female farmers possessed 2-3 hectares of land and 35 cows that produced milk, while seven owned more than 3 hectares of land and 21 dairy cows.

Table 1:Patterns regarding land and milk cow possession amongst female participants

Respondents	Landholdings	Dairy cows	Average cows
45	< 1 ha	61	1.3
30	1-2 ha	53	1.7
18	2-3 ha	35	1.9
7	> 3 ha	21	3.0
100		170	1.97

Source: Field survey

7.2 Women's Educational Levels and Ages:

The table below shows the members' educational levels and ages. The table shows that 55 percent of women members are illiterate, and 26 percent of women farmers have primary education. About 17 percent have a high school education. It suggests that the large number of women dairy cooperative members in Chakdhasociety are illiterate.

Table 2: Female membership distribution by age and academic level

Academic level			Distribution by Age		
Academic level	Respondents	Percent	Agegroup	Number of respondents	Percent
Illiterate	55	55.0	20-30	22	22.0
Primary	26	26.0	31-40	48	48.0
High school	17	17.0	41-50	21	21.0
S. S. C	2	2.0	51-60	7	7.0
H.S.C	0	0.0	61 +	2	2.0
Total	100		Total	100	100.0

Source: Field survey

There is a correlation between one's age and their likelihood of participating in the economy. The vast majority of responders fell into the economically productive age range of 20-50. According to the statistics, nearly half of all females are between the ages of 31 and 40, and about a quarter are between the ages of 41 and 50. In addition, 22% of the female members are between the ages of 20 and 30. This suggests that most of the women in the group are middle-aged or younger. For the sake of keeping middle-aged women in the dairy business. The majority of the members of the cooperative society were married It was discovered that approximately 93% of them were married, with the remainder being widowed, divorced, or others.

7.3 Types of Training:

For its female members, the district cooperative union has offered a variety of training opportunities. Women can become more empowered by getting more knowledge and learning new skills and viewpoints. The majority of the cooperative's female members benefited from the training made available to them.

Table 3: Training types determined by membership tenure

Tenure of membership	Training types
Level – 1 (1 month – 12 months)	Basic education governance of domestic dairy farming, knowledge regarding animal husbandry, taking care of animals, gathering milk and storage, milk nutrition, and basic medical care.
Level -2 (13 months-24 months)	Basic training plus artificial reproduction and its advantages, disadvantages and hazards in dairy farming
Level- 3 (24 - 48 months)	The second level with leadership growth and public awareness
Level – 4 (48 months and above)	The third level with health and family planning awareness

Source: Field survey

7.4 Length of Membership:

In most cases, the lengths of membership of cooperative members varied. Some members, for example, have only recently joined. Some members, on the other hand, have been with the group for more than five, six, or ten years. The duration of membership has been divided in this study based on the classificationand by the tenure of membershipand cooperative society training courses. The membership pattern of the members of the cooperative is given in the table below.

Table 4 Women's membership patterns are classified as follows

Tenure of membership	Number	Percent
1month-12 months	20	20.0
13 month-24 months	25	25.0
25 months- 48 months	36	36.0
48 months and above	19	19.0
Total	100	100.0

Source: Field survey

One of the major determinants of influence is how long a member has been a part of the group. In cooperative societies, women's access to decision-making roles and social mobility rises in direct proportion to their length of membership. Women's power in the home grows as they gain experience in fields outside the home, such as dairy farming and small business management, and if their grassroots organisations emerge formalized at the village level. Especially in rural areas, Bengali wives are subject to the authority of their husbands, father-in-laws, and mothers-in-law as soon as they become wives. Women of all ages contribute significantly and positively to dairy farming in the research locations.

7.5 Income from Households of Female Members of the Household

Cooperative members' monthly family income 3% of female farmers reported a monthly revenue of less than 5000 rupees. 23% reported a monthly income of less than 6000 rupees, and 46% reported a household income of 7000 rupees. According to the data, 2% of female members had a monthly family income of more than 8000 rupees.

Table 5: Monthly household income of the women members (Rs)

Household Income	**Respondents**	**Percent**
Less than 5000	3	3.0
5000-6000	23	23.0
6000-7000	46	46.0
7000-8000	26	26.0
8000 and above	2	2.0
Total	100	100.0

Source: Field Survey
Note: 1 US dollar equals to 45 Rupees approximately

7.6 The Effect of the Dairy Industry on Revenue for Households:

Rural women in South Asian countries are frequently malnourished and unskilled. The vast majority of the female members are illiterate and underdeveloped. Rural women help and support one another to build a cooperative society. According to data, approximately 25% of female cooperative members were able to boost the income of their families each month through income-generating activities, and 20% of female co-operative members claimed their dairy revenue jumped from 501 to 800 rupees as a consequence of the cooperative's provision of different training and veterinary services.

Table 6: Women cooperatives members and increased incomeper month (Rs.)

Increased Income	Number of members	Percent
Less than 500	15	15.0
501-800	20	20.0
801-1100	25	25.0
1101-1500	16	16.0
1501-1800	14	14.0
1801 and above	10	10.0
	100	100.0

Source: Field Survey

8. Conclusions

Female farmers' engagement in dairy cooperatives in India's rural West Bengal province, as measured by a variety of questionnaires based on field survey data. Participation of women in rural dairy production through cooperative management boosts their income and social status, according to the findings. Increased earnings lead to economic and social advancement for female members.

Women who obtain dairy animal management training and who actively take part in a variety of dairy farm management activities have an increased role in household decision-making, improved access to financial and economic growth, greater freedom of movement, and greater power to negotiate within the household as a whole. Training is essential in developing women's dairy farming knowledge, talents, and attitudes, which enhances their confidence. The majority of cooperative members took advantage of the training opportunity. There is agreement on the importance of educating both male and female offspring, and education may be relevant to dairy farming. Education enables women to seize chances, challenge their customary positions, and speak up. The number of years women spend in school is evaluated when evaluating the contribution of women's level of engagement. Women's educational years have a substantial impact on their educational level.

Manufacturers' cooperatives at the village level, labor organizations at the municipality level, and state-level federations are the three categories of dairy cooperative organizations in West Bengal. Female members of the dairy cooperative organization feel empowered since they may make independent decisions during meetings held outside the home. Dairy cooperative societies' income enables women to make the majority of household expenditures without relying on their partners.

9. Recommendations

The following recommendations can be used to improve the performance of cooperative societies.

- Because there are so few buffalos being grown, farmers should be encouraged to raise more buffalos.

- Dairy animal production efficiency can be increased by selecting enhanced animal that produce more milk than native varieties.

- There is potential for cost reduction in milk output using current dairy farming methods and techniques, quality feed, and other scientific equipment that is completed lacking in the research region.

- The government should prioritise emergency veterinary services and artificial insem ination facilities in the study area.

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A Study on Contract Farming of Poultry Business: Plight of Marginal Farmers

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Abstract:

The study is an attempt to examine the existing real scenario of contract farming in some selected areas of Kishoregonj district, Bangladesh. The study is mainly based on primary data which have been collected through interviews with the respondents of marginal poultry farmers engaged in contract system with very big farms of the country. The study has been completed during the month of July, 2023. Selected samples consisted of 30 poultry farmers selected by using purposive sampling techniques. In the selected area there were huge number of poultry farms based on contract, but many of them had to close due to strategies dominated by large farms. In the initial stage, the marginal farmers cannot forecast their fate due to lack of experience and their illiteracy. The findings reveal that poultry farming is a profitable enterprise, but till now there is no marginal farmer who has been able to come out of contract with minimum profit.

Keywords: Contract farming, poultry business, plight, marginal, farmers.

1. Introduction

Although food safety is a global issue, the saying is a little more applicable in the context of Bangladesh. Bangladesh is a country where about 20 percent population is identified as hardcore poor and 44 percent lives below the poverty line. Although commercial poultry started in 1980 but still now meat deficiency is 62% (Begum, 2006). For that reason commercial poultry farming might be a sector through which protein deficiency, unemployment and poverty can be reduced. In Bangladesh, broiler meat production is currently 2.2 million metric tons a year and contributing 54% of the total meat consumption (WPSA, 2015).

Despite the revolutionary development of the poultry industry in the last four decades, presently there has been no study that investigates the real status of contract farming and the role of large farms in this contract. In order to bring out the marginal poultry farmers of this one-sided game and establish future plan for their development, it is essential to know details about the current scenario of contract farming.

2. Literature Review

A brief review of literature regarding contract farming in Bangladesh is presented in this section. Begum (2006) conducted study onpotentiality of contract farming system in Bangladesh with particular emphasis on profitability and productivity analysis and found that contract farmers are more productive in terms of per unit of feed, labour, capital and other inputs than independent farmers and there is a possibility to get more output.

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Jobbar et al. (2007), in their report, have given more emphasis to various types of contract farming and have observed the structure of conduct of poultry input and output markets.

Samir and Biplab (2013) in their study described the partnership existing between the ABFL and the contract farmers can contribute significantly to the future growth and development of poultry farming in Bangladesh.

Chowdhury and Chowdhury (2015) conducted a case study on Profitability Analysis of Poultry farming in Bangladesh and observed that poultry farming helped farmers to improve their lifestyle and there is a huge potentiality of this sector.

3. Methodology of the Study

The study is based on the analysis of both primary and secondary data. The primary data were collected from marginal farmers of Kishoregonj district. To conduct the study 30 marginal farms were selected. In order find real facts top executives and field level employees were interviewed. Personal observations, informal interview with executives, and open end structured questionnaire technique have been followed for collecting primary data. Various publications, magazines, journals and articles from home and abroad have been studied in the phase of collecting secondary data. A comparison in terms of input and output prices between contract marginal farmers and independent farmers has been made to present comparative status.

4. Data Analysis and Discussions

4.1 Poultry Farming Systems in Bangladesh:

In Bangladesh poultry farming was mainly a backyard venture in which villagers used to rear indigenous chicken for centuries under natural or semi natural conditions. The main purpose of rearing indigenous chicken was domestic consumption and very little commercial motives were found. Commercial poultry farming on scientific line and from economic perspective is a recent endeavor and if the the industry gets proper support from the concerned authorities, it has a lot of opportunities to be evolved in future.

The traditional rural backward or scavenging/ semi-scavenging system has been existing since long ago. Later, commercial farming system has been added to this pre-existing traditional scavenging system. Traditional poultry production is an essential part of rural farm household activities; a few birds are reared with little or no feed supplement to produce egg and meat for home consumption and any surplus is sold. Commercial poultry farms are defined as ".... However, the Department of Livestock Services (DLS) and a non-government organization, Bangladesh Rural Advancement Committee (BRAC), have promoted a small scale semi-scavenging commercial poultry model using local or crossbreeds and partial supplementation with concentrate feeds (Saleque, 2000; Islam & Jabbar, 2005).

To meet increasing demand for egg and meat, a commercial broiler and layer sector has been emergence in Bangladesh. In 2019-20, the total poultry population (broiler and meat in Bangladesh (DLS, 2020). The commencement of broiler farming and the related forward and backward linages opened up new doors windows for the employment of farm owners, traders, service providers and other business people in different parts of the country. The recent status of broiler enterprises along with some constraints to production and marketing are certainly in rising trend. So, there is a vast scope for development of broiler industry in Bangladesh.

4.2 Inception of Contract Farming:

In general contract farming is a trade agreement between a large farm and a marginal farmer in which parties consciously engage in a contractual trade under some conditions endurable for both the parties.

Contract farming may be defined as a contract business in the poultry sector between large farmers and marginal farmers by which a large farm provides marginal farmers with necessary finance facilities, chicks and seeds. Contract farming was first introduced in Bangladesh by Aftab Bahumukhi Farm Limited (ABFL) as an experimental basis with 20 local farmers, later they expanded their business collaboration and started this contract farming with various marginal farmers. Marginal farmers also considered it as an income generating activity. The poultry market has been marked as massive instability due to a strong syndicate of large farms.

Three types of contract farming are found in Bangladesh. These were-

a. Formal production- marketing contracts: Actors supply inputs and services, sell outputs, and share risks and benefits. The agreement is documented and signed by both the parties.
b. Formal input marketing contracts:Actors supply one or more inputs and services to producers, either directly or through market agents. The agreement is documented and signed by both the parties.
c. Informal output marketing contracts. Actors buy outputs from existing producers. The agreement is verbal or in a form that may not be accepted by a court in case of a dispute (Jabbar et al., 2007).

4.3 Monopolistic Practices of Contract Farming:

4.3.1 Lack of Marginal Farmers' Proper Knowledge:

In maximum cases, it is found that marginal farmers are not able to completely understand the contract matters of conditions due to their illiteracy or lack of education. Matters of the contract often becomes biased towards the large farms, because the contract papers are made by the large farms. The large farms always try to preserve their interest; marginal farmers expedite the matter endorsing the contract without fully understanding it. For more interest to be engaged in contractual business, the marginal farmers often become reluctant to go through the contract. A copy of contract was obtained which contains 35 conditions, most of which serve the interests of the company ("Govt plans TK 303cr livestock, poultry project", 2023).

4.3.2 Price Manipulation:

Although all facilities are provided throughout the course of a flock, a clear price manipulation is seen in real sense. A fair pricing policy is existed nowhere in the contract farming system. As a result, producers are not getting remunerative price and the consumers have to pay more prices for the required product. Big poultry farms control prices and they often lower the market price to increase profit and force marginal farmers to fall in line with their business policies.

Table 1: Price Comparison of Input and Output

SL No	Particulars		Contract Farm's Price		Price outside the contract farm	
			White Bird (TK)	Color Bird (TK)	White Bird (TK)	Color Bird (TK)
1.		DOC	48-50/DOC	58-60/DOC	40-42	50-52
2.		Feed	57.45/kg	58.60/kg		
3.	Inputs	Medicine: AD3 VITALam Calcium	2500/Litre 4100/kg 1300/kg		AD3 2100 VITALam 3700 Calcium 800-900	
4.		Broiler parent DOC				
5.	Output	Eggs	18-20/egg		15-26/egg	

Source: Field Survey, September 2023

At the beginning period of each flock, marginal farmers are provided with necessary loan of Tk.4,00,000.00-5,00,000.00 to commence a flock. It cannot be denied, Large farms always provide technical support, but they also get extra benefits in return for that. Besides the more price for the inputs they supply, they charge 15% interest on the loan sanctioned.

Company purchases eggs from the marginal farmers which are usable to produce broiler DOC at the rate of Tk. 18-20 /egg. These type of high demandable eggs are sold for tk. 25-26 /egg out of contractual business.

4.3.3 Syndicate of Large Farms:

As all the business sectors are tremendously facing the adverse impacts of syndicate mergers, the poultry sector, specifically the contract farming system, is not exempt from it. The actual consequences of this syndicate is that the ultimate consumers have to pay increased price for poultry products.

A breeders' syndicate is reportedly destabilizing the country's poultry sector by artificially inflating the price of one-day chicks forcing smaller farms out of business and causing significant market disruption. The price has been steep over the past month, with a one-day broiler chick costing between TK. 44-52 per piece, up from TK. 27-35 per piece. The price of layer chicks saw an increase to TK. 66 per piece from TK. 58 while the cost of broiler cock chicks skyrocketed to TK. 22 from TK. 12 ("Syndicate out to destabilise poultry market", 2023).

The strategy that large farms adopt to make people fool is they first create an artificial crisis or deliberately reduce production while increasing prices to control the total poul try sector and push small farmers out of the market. The syndicate's activities are assumed to have an inevitable effect on the poultry sector where marginal farmers are afraid of impending market instability. The situation may result in an increase in the cost of poultry products, thereby putting additional financial stress on consumers who are already grappling with the economic fallout of the COVID-19 pandemic. It would not be irrational if we tell, they want to monopolize the market and make absurd profits at the expense of the consumers and small farmers.

4.3.4 Poor Government Monitoring:

If the regulatory agencies were functioning properly, there would not have many problems in this sector. Poor monitoring system is one of the major causes that gives business mergers lots of opportunities and makes consumer pay exorbitant prices for poultry products. Recently, the prices of parent broiler DOC increased to TK. 950-1000 per piece. This surge may accelerate the production cost.

While prices of certain products such as wheat and soya bean oil have decreased in the international market, the same cannot be said for Bangladesh due to lack of required attention of concerned authorities to the fact for unknown reason. There are, at least, eight laws directly pertain to essential commodities markets, addressing aspects such as prices, qualities, supplies, hoarding and more. Sometimes it may be assumed that these laws exempt the business mergers from being prosecuted.

5. Conclusion

The contract farming had a lot of potentialities in Bangladesh due to socio economic condition, excessive population, and unemployment. Just as there is a tendency among big traders of the country to make excessive profits by forming business syndicates, similarly in the case of poultry large farms have the tendency to earn monopoly profits in the name of contract farming. As long as the marginal farmers operate their business under contract, they receive a certain amount of money at regular intervals. But marginal farmers have no chance of profiting in closing the business eventually. Marginal farmers have a lot of concerns about whether the government will draw his soft attention to the real fact of the contract farming or not on which their future is depended.

6. Recommendations

Considering the importance of the country's poultry industry in order to contribute to the economy of the country it is now high time to step forward for the survival of the marginal poultry farmers. The marginal farmers face significant obstacles and challenges that need to be overcome. The following recommendations may be considered-

- Although the challenges of marginal farmers capture many people's attention, these have gone unnoticed by the concerned people of the country. Government should erect some effective policies regarding contract farming. Otherwise large farms will completely grasp the industry or will make marginal farmers out of business.

- The registration of the contract should be mandatory under the registration act. Registration will give marginal farmers the opportunities to sue against large farms for any reasonable cause.

- The regulatory authority should come into action to fix the prices of essential input and output commodities of poultry. If they set the prices of essential commodities, the price manipulation will be reduced.

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The Marxist Critique of Consumerism in *The Bluest Eye* by Toni Morrison

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Abstract

*This article delves into Toni Morrison's novel, "*The Bluest Eye,*" with a critical lens rooted in Marxist theory, examining how the characters' experiences are shaped by economic oppression, societal beauty ideals, and consumerism. Set against the backdrop of African-American history, this analysis is structured into three parts. The initial section explores the profound influence of poverty on the characters' identities, shedding light on how economic deprivation significantly molds their lives. The second part uncovers the intricate web connecting ownership, class dynamics, and consumerism in the narrative, revealing how adherence to these norms results in a hierarchy based on proximity to conventional beauty standards. The concluding section underscores the repercussions of consumer culture, illustrating how it erodes communal bonds and perpetuates societal divisions within the African-American community. This examination underscores the interplay between race and class in the pursuit of the American Dream. Morrison's storytelling underscores the subtle grip of consumerism in a society where financial success is deeply intertwined with conforming to prevailing white beauty norms and ownership ideals. The characters' material possessions and their engagement with consumer culture serve as central factors influencing their self-worth, often perpetuating a cycle of economic exclusion. Within a consumer-oriented society, the pursuit of success, as exemplified by the characters, exacts a toll on cultural identity, community cohesion, and self-acceptance.*

Keywords: African-American Lives, Consumer Culture, American Dream, Inferiority Complex, The Great Depression.

Introduction

Marxist criticism is primarily concerned with economic domination and the way it shapes or is represented in literature. The workers whose exploitation Marxists study are often also specific ethnic groups, and that was strikingly the case in the southern United States before the Civil War, where Africans who had been forcedly converted into slave laborers did most of the agricultural work. US Supreme Court went so far as to sanction a system of segregation between races in the South that essentially deprived Africans of equal classes to education, employment, and the political system. African-Americans also fled the indignities and the brutalities of racism in the South – the constant denial of their rights of citizenship, the blocking through exclusion and segregation of their rights of citizenship, the blocking through exclusion and segregation of their attempts to rise out of poverty. Forced to remain in poverty by economic exclusion, Africans also found themselves faced increasingly with the social and cultural problems that poverty breeds – family instability, high rates illness, drug abuse, and crime. Poverty reproduced

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itself by generating behavior that precluded escape through economic success. All members of our globalized society are expected to compete fairly for the benefits that capitalism may offer. Having the appropriate, trendy items has become more and more important in determining our social standing since they might convey our desired perception. Our postal code, vehicle brand, and clothes brands reveal the community to which we belong, rather than our class, education, or title. Jane Kuenz argues that "Morrison's project is to rewrite the specific bodies and histories of the black Americans whose positive images and stories have been eradicated by commodity culture" (Kuenz 421).

Economic Oppression and Identity

African-American authors frequently use this ongoing history of racial and social persecution as their topic of writing. In her book *The Bluest Eye*, Toni Morrison examines economic hardship from the perspective of the impoverished people themselves. The novel, which was initially written in the latter part of the 1960s and released in 1970, comes from a period when African Americans' standing and role in American social life were receiving a lot of public consideration. Black activists had been fighting for equal fairness both of politically and economically since World War II, including strategies like trade strikes and protests targeting Southern food outlets, transit networks, and schools that were separated from one another. Their demonstrations subsequently compelled the federal government to enact anti-discrimination laws.

Morrison mostly presents her own life via her own memories. Through the life of Breedloves, she seems to want readers to comprehend where they came from and how they got to be where they are. We may consider the ways in which their personal histories relate to the long journey of Black Americans. Nearly every character, in the *The Bluest Eye*, yearns for items that indicate their social standing as successful individuals pursuing the American Dream in an effort to break free from the prejudices that have been placed against them. However, Morrison's book offers a critique of consumerism and capitalism, arguing that it is impossible to acquire a subject position in a society that is racist.

Morrison illustrates how economic hardship affects Black people in general, particularly the Breedloves' and Claudia's family. She also elucidates the limitations they are suffering from because of their socioeconomic living status and how their lives could have been different if they had not been impoverished.

Consumerism and Class Structures through Epistemic Violence

Ownership, class hierarchies, and consumerism are inextricably linked. Morrison uses the identities of the characters and the narrative as a means of illustrating this. A number of the characters in the novel establish their identities on their material belongings, such as their usage of consumer goods, owning an automobile, and having property. Even while these days African Americans would take them for granted, in the early 1900s, this would have been regarded as a significant achievement. The elaboration of the Faucouldian idea of "epistemic violence" by Gayatri Chakravorty Spivak is a concept that is pertinent to an intersectional approach. The idea is to be regarded as the process of forcibly substituting a different belief (or knowledge) system for an existing one. Morrison repeats the lyrics from *Dick and Jane*, the basal readers, at the beginning of each chapter in *The Bluest Eye*, highlighting one instance of epistemic violence. The only literature that the students in Frieda, Pecola, and Claudia's school are required to read is about the perfect white middle-class family that appears in every *Dick and Jane* textbook. These reading activities, which only used white individuals as textual examples, were consistent with a larger public discourse that maintains African Americans as outsiders and invisible to the general public. Spivak states that the constitution of the colonial subject as other is one example of epistemic violence ("Subaltern" 2115).

Dick and Jane are simple readers, and the textbook's white middle class beliefs are presented as common and unseen. The story in the textbook, however, stands in sharp contrast to the realities of the younger readers in Pecola's class. It places the African American kids outside the required written instance set by the school. Apart from reading, the kids will discover from *Dick and Jane* that their lives are not at all like other people. Since *Dick and Jane* is accepted as the official story of American life, it is an example of epistemic violence and a violation of both black and underclass epistemologies.

The personalities seem to contradict one another in terms of social class. Morrison uses each person's proximity to the white ideal of beauty to assess their position in the class ladder, illustrating how beauty influences social ranking. Pauline works for a white family at the pinnacle of the class hierarchy, the Fishers. As the quintessential example of the blonde and blue-eyed norm, the only other upper middle class family is white.

Frieda and Claudia are on the same elm level as Rosemary, over whom the girls are also a little envious, but Rosemary is classified as superior because of her White looks. Despite having a white phenotype, Rosemary belongs to minority class. The novel opens with her "sitting in a 1939 Buick eating bread and butter." Frieda and Claudia are described as jealous:

> "We stare at her, wanting her bread, but more than that wanting to poke the arrogance out of her eyes and smash the pride of ownership that curls her chewing mouth." (Morrison 3)

The depictions of white people highlight the middle class family and their comfortable living as characteristics of a white civilization. However, Dick and Jane are only one illustration of how whiteness is the standard in *The Bluest Eye*. In actuality, every depiction of the ideal American life—the so-called American dream—in *The Bluest Eye* is created by a white person. Bojangles is the only well-known Black person mentioned; he dances with Shirley Temple, which deeply enrages Claudia (Morrison 17). She acknowledges that "I hated Shirley. Not because she was cute, but because she danced with Bojangles, who was my friend, my uncle, my daddy" (Morrison 17, emphasis original). But while Claudia is angry about the white epistemic violence that is ingrained in the white cultural dominance, her sister and friend are infatuated with white people. Pecola has to consume three quarters of a cup of milk in order to gain access to the Shirley Temple cup (Morrison 21). The Shirley-cup is only one example of how white people are portrayed visually as subjects of the American dream. Claudia is aware that the beauty of whiteness is promoted "all over the world" in "shops, magazines, newspapers, and window signs" (Morrison 18). Pecola sees "support for it leaning from every billboard, every movie, every glance" when she feels unattractive. 'Yes,' they had said. 'Yes you are right.'" (Morrison 37). When Spivak talks about epistemic violence, he means that governments use laws to erase knowledge and customs that were prevalent in the colonized area before colonization, or among the subalterns who live outside of the hegemony. The market, mass culture, and visual images in *The Bluest Eye*, on the other hand, perpetuate the epistemic violence by persistently denying the portrayal of black bodies and black lives.

The Impact of Consumer Culture

Morrison's depiction of the competitive nature of possession and consumption makes the reader feel envious from the outset of the book. Every character aspires to be better than the others. Since black people are perceived so badly in social structure, Rosemary believes that she is superior to the African American females. This is frequent among immigrants who identify as white; they isolate themselves from blacks to avoid being perceived as a minority. Rosemary is considered white, although she is still a member of the working class. But because her father owns a business and a car, Rosemary despises Claudia and Pecola. Rosemary lives next door, but she is different from them in that she owns property and has white characteristics.

It is the stereotyped culture that makes race and ownership as the markers of success which feed Rosemary's sense of superiority. Morrison's hierarchy of African American social classes starts with the middle class, represented by Maureen Peels. Since Maureen is the book's closest representation of the ideal white woman, she is believed to be more important than the other characters. Claudia describes Maureen as-

> "A high yellow dream child with long brown hair braided into two lynch ropes that hung down her back. She was rich ….. as the richest white girls, swaddled in comfort and care." (Morrison 38)

Again Claudia emphasizes that "shops, magazines, newspapers, window signs-- all the world had agreed that a blue-eyed, yellow-haired, pink-skinned doll was what every girl child treasured" (Morrison 18). For Claudia, each doll with blue eyes and golden hair serves as a constant reflection of her own darkness. She is not interested in being white or having a white doll, it only arouses a "disinterested violence" in her, something that makes her feel guilty afterwards (Morrison 21). And her companion Pecola finds whiteness to be seductive and wants to go shopping for blue eyes as though they were a pair of shoes. (Morrison 178).

The Breedlove family, whose appearance does not conform to the white ideal of beauty, is at the bottom of the hierarchy. According to the Breedloves, their ugly appearance determines their working class rank. Morrison highlights the crucial role beauty plays in success by selecting these class systems. The Breedloves would not be exposed to such a negated existence if they were more beautiful or more like the "norm." The story demonstrates how African-Americans need to turn white in order to achieve economic access.

Apart from social class status, a character's self-worth is significantly influenced by their ownership and material belongings. Every character has an attribute that dictates their social standing. The Breedloves believe that because they own nothing valuable, they are useless individuals. They had to live in the shop because, as the author puts it, "they accepted their cloak of ugliness without question,"(34) not because they are particularly ugly. They think there is nothing they can do to alter their fate and that they deserve their way of life.

Upon spending her sole money on the sweet Mary Janes, Pecola, overcome with self-loathing and the notion of her own ugly, is considered to have given in to the earlier, unconscious type of positive consumption.

> “Each pale yellow wrapper has a picture on it. A picture of little Mary Jane, for whom the candy is named. Smiling white face. Blond hair in gentle disarray, blue eyes looking at her out of a world of clean comfort. The eyes are petulant, mischievous. To Pecola they are simply pretty. She eats the candy, its sweetness is good. To eat the candy is somehow to eat the eyes, eat Mary Jane. Love Mary Jane. Be Mary Jane. Three pennies had brought her nine lovely orgasms with Mary Jane. Lovely Mary Jane, for whom a candy is named.” (Morrison 48)

The visual of Pecola's purchase is what draws the reader in, rather than knowing if she purchased the sweet she thought was the tastiest. Pecola had a feeling of being Mary Jane and experiencing every facet of Mary Jane's life that she could envision as she opened and consumed the candy plants. Pecola's purchase has not only provided her with "nine lovely orgasms with Mary Jane," but it has also, if only momentarily, moved her closer to her greatest desire—blue eyes. Fick points out that “[e]ating Mary Janes is a strictly capitalist magic: by ingesting the product she [Pecola] hopes to ingest what advertising associates with it” (Fick 18). However, in order for Pecola to be able to see herself in Mary Jane's cartoon form, this capitalist magic requires a complete surrender of identity. (Kuenz 427).

Geraldine would do anything to avoid being linked with black people; she utilizes consumer goods to "get rid of the funkiness." Geraldine is a determined individual who will stop at nothing to change her destiny. She is very tidy and proud of the way she looks and the things she has. Geraldine, according to Morrison, is one of those ladies who always --

> “wash themselves with orange-colored lifebuoy soap, dusting themselves with Cashmere Bouquet Talc. Softening their skin with Jergens lotion, and [straightening] their hair with Dixie Peach.” (Morrison 51-52)

Geraldine tries to distance herself from her race by consuming name-brand goods.

Geraldine wants to get rid of all the "germs" connected to being black in order to eradicate the darkness inside of her. But the fact is that the darkness is something she will never be able to remove; she can only purge herself of what she views as the funkiness.

Maureen, according to Morisson, has the most "white" traits which make her incredibly tidy. Where Geraldine is trying to shed her funkiness, but Maureen did not have it from birth. Maureen feels superior to the other kids because of her immaculate appearance and sense of hygiene. Claudia speaks jealously of Maureen's --

> "fluffy sweaters the color of lemon drops tucked into skirts with pleats so orderly they astounded us." (Morrison 38)

Claudia's obsession with Maureen's attire serves as an example of how material prosperity is valued in consumer-oriented society. Maureen's external looks put her on an elevated position according to Frieda, Pecola, and Claudia. Similar to Rosemary, Maureen believes that her similarity to white people makes her superior to them. Maureen stands out from the lower classes because she possesses good items. The three girls are envious of Maureen as she seems to be the epitome of perfection based on the pictures they see in magazines.

Conclusion

Despite Morrison names her book *The Bluest Eye*, yet the term "bluest eye" is fictitious. Everyone strives to be the greatest because of the environment that society produces. A society where someone must be labeled as the worst has been fostered by the development of the consumer culture. Due to the modification of the judging scale to white norms, African Americans are now forced to be rated as substandard. And just as Pecola will never have blue eyes, African Americans will never be white.

Morrison has attempted to demonstrate in this book that success has not come without a cost. The beauty of blackness can also be assumed as the marker of success if the black bodies are portrayed as lovely in commercial pictures. Being black may be hip and trendy, and consumers can purchase products that promote blackness. However, black Americans continue to remain the poorest racial group in the country, with the least ability to purchase goods that benefit from their commodified appearances. The way that mass culture operates in *The Bluest Eye* leaves all girls aspiring to the appearance of white women. In addition, women are viewed as products in mass culture and are primarily assessed based on their appearance in patriarchal societies. On that ground, one may desire to purchase the 'beautiful' body of a stunning woman, or at the very least, her attractive picture. Although it is commonly said that "sex sells, " but the feminists actually believe that the nude woman—or rather, the female body—sells—provided it conforms to the values of the day. Morrison deconstructs beauty by illustrating Claudia's lack of interest in it as well as Pecola's insane craving for it. Ultimately, it comes down to wanting to be seen and deemed desirable, ideally by a camera.

Morrison uses this book to show how the false standards of success and beauty perpetuated by popular culture have taken hold of the African American society. There are other reasons why African Americans developed an obsession with consumer culture besides their move from the south to the north. However, the significance of that exodus lies in the fact that African Americans, in the fast-paced lifestyle that comes with urbanization, have lost the value of community and family. African Americans have to put in more effort and longer hours at work to achieve a higher quality of life since they can afford to buy goods and real estate. Unfortunately, financial contributions take the place of meaningful family time. Those without money are not accepted in consumer society. African Americans are denigrated by consumer culture, which elevates white people to the top of the social hierarchy. Consequently, the celebration of consumer culture among African Americans only serves to sever their close social bonds. In the end, our appearance is the primary factor that determines how other people view us in a visual society. Our skin cannot be replaced, but it can be adorned with so many pricey qualities that we should be able to demonstrate that we are deserving citizens of the United States, diligent workers, astute shoppers, and fully realized commercialized selves.

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Sexual Violence and Psychological Trauma of Partition: A Feminist Assessment on Saadat Hasan Manto's Story "Open It!"

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Abstract:

The study aims to exemplify the gloomy and harsh picture of partition, the reason through which Pakistan and India came into being based on two-nation theory, Saadat Hasan Manto, an Indo-Pakistani writer who migrated to Pakistan because of the partition, experienced as an eyewitness and a victim of circumstances. The paper is an attempt to highlight sexual violence and psychological trauma due to partition as it is portrayed by Manto in his short story "Open It!". "Open It!" depicts sexual violence, suppression, oppression, murders, abduction, molestation, rapes, psychological scars and grim milieu during the wartime of partition. The study of the story also discovers the menace of the partition that drastically affects women's physical and mental faculties in the socio-cultural lives without the influence of religious and national ideologies, though they , in most cases, customarily supposed to be. A qualitative study approach is adopted by the researcher where feminism, a doctrine of equality between women and men, is taken into account to attain the desired objectives.

Keywords: Partition, Psychological trauma, Feminism, Sexual violence, Saadat Hasan Manto.

Introduction

Saadat Hasan Manto (1912–1955), a widely acclaimed and controversial Urdu writer of the 20th century, is known for his bold and gritty portrayal of issues of contemporary society in his short stories. His stories act as a thought-provoking canvas to explore various themes like partition riots, gender violence, and traumatized memory, and examine the status of women in a deeply rooted patriarchal society of the Indian subcontinent. He challenges man-made societal norms, and exposes gender power dynamics. Manto's narrative is a call to question of a society's treatment of women, urging us to critically examine the oppressive structures and work towards creating a more equitable and inclusive world by giving equal opportunities for women, recognizing their sacrifices during troubled times. Indisputably, he is a promoter of feminist ideologies and women's autonomy as he sheds light on the sufferings of women and describes how the patriarchal society plays a pivotal role in terms of turning them into mere objects of male gaze, sexual appetite, and at the same time silences their voices by using the mantra, a word or sound repeated to aid concentration in meditation in Hinduism, of patriarchal ideologies, existing societal prejudices, and misquoting religious texts to shackle them within their households. He exposes the inherent sexism that allows men to exert control over women's bodies and choices. His stories deal with aspects like sexuality, rape, trauma, necrophilia, morbidity, objectification of women considering as taboos in a society. His stories unfold against the backdrop of

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the partition of India and Pakistan based on religious identity, illustrating the social, psychological, and emotional struggles faced by women in a conventional society. Manto subtly exposes the patriarchal power structures embedded in society juxtaposing the experiences of women with those of men. He also challenges the prevailing notions of morality highlighting society's double standard policy when it comes to the aspects of gender and sexuality. He vehemently critiques the hypocrisy within society, where men are exempted from societal scrutiny for their sexual desires, while women are subjected to harsh criticism, objectification, and condemnation. He reveals the subjugated and vulnerable status of women, and mirrors the hypocrisies of the society in terms of dealing with the matters of sexual morality. He has no intention to project a pure and perfect society; rather, he pinpoints the evils and imperfections of society in a realistic manner using bold language, themes, and subject matters. He always dreams of a better and utopian society that nourishes gender equity and autonomy. His stories speak for himself and the silenced women who endure both physical violence and psychological trauma by men in different forms before and after the partition of India in 1947. His stories, therefore, become the mouthpiece of the unheard voices of victimized women. Among the stories of Manto, the researcher finds the fuel to consider "Open It!"as a means of carrying the research to prove causes and consequences of the partition bringing a havoc on physical and psychological stature of women as well as their vulnerable status.

Literature Review

The short story "Open It!" written by Manto vividly pictures the unbearable plight, savagery and agony of people due to the partition, a streak that marks the division between India and Pakistan in 1947. People, being helpless, wandered to and for crossing the borders of India and Pakistan leaving everything behind, their memories, dreams, cultures and, above all, their ancestral lands in search of a new abode, a safer zone to escape themselves from communal violence and riots. "The loss of such motherland-along with the centuries-old, ingrained heritage, tradition, and culture added to the suffering of the survivors. The very roots of their lives grown deep into the motherland, heritage, tradition, and culture were snapped at once." (Dar et al 29). The Muslims were compelled to move towards Pakistan, and the Hindus and the Sikhs towards India. At the beginning of the story "Open It!", many people went missing or killed brutally in the course of their movements while crossing the border through trains or on foot and others found themselves stuck in the refugee camps seeking for protection, food and a safer territory. "The separation of families; deaths of men, women, and children; and the assaults and disappearances of mothers, wives, and daughters lingered unwaveringly in the minds of refugees and did not halt for years to come." (Mehta 78). The story unfolds the identity crisis of the homeless refugees, as well as extreme fright of segregation experienced by millions of people during the partition, many of whom lost their lives and suffered the harsh realities of partition as they were ousted from the land they inherited to result in their migration. Psychological trauma, sexual assaults, and gender violence that women experienced in different forms in the then society made Manto to hold his pen against the diabolical consequences of partition. Grewal writes that Manto's " 'Khol Do' stands out for its moving narrative and startling ending, its elliptical brevity and its enduring evocation" (1031). Lubna Akram, Mohamed Ali Bin Hanifa and Mohan Rathakrishnan in their article, "Manto's

Legendary Contribution to Partition Literature of India" claims that in order to comprehend the proper meaning of the symbolic representation of this short story named "Open It!", it is very important and mandatory to understand the voices, emotions of the characters and the echoes existing between the lines. It is a very powerful, and melancholic portrayal of how women faced the tragic event of partition in 1947. (Akram et al.18). Mahmud Al Hasan opines that " Sakina's rape is a seal of patriarchy and her subservient status forces women to conform to certain code of conduct and actions imposed on them" (18). Sakina, a representation of a distressed, as it portrayed by Manto, bears the testimony of the gruesome pitfalls of partition.

Manto's short stories delineate the repulsion of gender violence and masochism during the partition. Manto, although does not provide a vivid visual account of the physical abuse and sexual oppression of women in his partition story, "Open It", his writing style, use of bold language and expressions of the gang rape victim, Sakina, make it very realistic. Regarding the story, Aneyes Ul Islam writes, "Manto has delivered a stinging slap on the face of humanity. He condemned the brutality of war and the actions of those who ignite it. Like every war, the partition of India Pakistan affected humanity disastrously. Besides, the loss of economy, human life and many other things, the most heinous outcome of it was the brutal treatment of women. They were raped and killed and became the victims of an extreme violence and savagery." (179). Manto's partition stories always raise voice for the voiceless, as he characterizes Sakina, an instrument of his art, as a victim of gender violence which the writers of his time never had the audacity to visualize since those were regarded as social taboos and gender sensitivity.

Manto's political stories refute social norms and values as they are still viewed as "a powerful testament of the inhuman and savage acts which were done to women during the Partition of India by Hindus, Muslims and Sikhs equally" (Juthi 34). Manto's stories will always immortalize him in the minds of the readers, for which, in his writings he always emphasized sexual violence and trauma as a revelation of an agonized soul. Women were violated by men of every religion on both sides of the border of India and Pakistan in 1947. Amara Khan, Syed Attia Bibi, and Amna Aziz in their research article, "Subjectification of Women through Partition Ideology in the Subcontinent: An Analysis of Manto's Khol Do" indicate that during partition women were a means to avenge the honor of the nation. Therefore, their bodies turned into a battlefield to perpetuate national violence by marking with traditional, cultural, religious and hateful signifiers and messages. In Sakina's case, her body not only becomes the battleground of the nations but also the space to exercise power and dominance by men, having all the rights given by the patriarchal society to do so. (520-521). Manto's courage in respect of shedding light on these issues captivates readers with a question concerning deeply rooted biasness and work towards establishing a society based on equity and equal rights. "Open It!" becomes not just a story, but a call to arms for the fight against entrenched patriarchy. My paper, based on the facts mentioned above, is an attempt to assess the nature of sexual violence and psychological trauma of women during the partition, taking feminism into account.

Theoretical Framework

Coined first by Charles Fourier in 1837 and spread later in France, England and

America, the term ‘Feminism’ was, in fact, a part of global movement to establish equality and equal rights for men and women to resist the supremacy of the first over the latter.

Feminist theory, in one hand, advocates for women’s individual, social, political, and economic rights, and it also works to uphold the dignity of women on the other, just as an amulet rehabilitates one from the ailment, discrimination, deprivation and negligence of any kind. Now that feminism is a theory that always voices all against gender discrimination in the male-dominated society, the movement did not start overnight; rather it instilled its strength through a series of acclivity and declivity, and in different phases and time, it gets rooted in four waves of movement as outlined by recent historians.

The first wave, took place in the late 19th and the early 20th centuries, is the era of suffragettes as women demonstrated and fought pugnaciously to establish right to vote. The second wave of feminism was a feminist movement started early in the 1960s and lasted for almost two decades. It took place in the entire western world aiming at equalizing the rights of women with men. Kicked off in the 1990s, the third wave of it was an individual movement as a protest of the negative impacts raised during the second wave. The movement recognizes caste, color, creed, nationalism, religion, culture, and many more that women called for. The fourth wave of feminism, commenced in 2012, still in its existence emphasizing basically on empowerment of women. The story “Open It!”, conspicuously seen even in an opaque lens, is a prior embodiment of the third wave of feminism as it denotes postcolonial and feminist theories where women are shown the instrument of oppression by patriarchy and colonial power during transition in Indian subcontinent.

Objectives

The paper will categorically focus on three prime objectives as follows:

a. To show the impact of sexual violence as a result of partition
b. To expose how men, leaving humanity, turn into predators to meet lustful desires during political and religious turbulence
c. To reveal the vulnerable status of women due to political upheaval and religious riots

Methodology

The article is conducted following the qualitative research method where theory of feminism is used as its theoretical framework to achieve the desired objectives. The primary data are collected through textual analysis of Manto’s “Open It!”to interpret the themes of sexual violence, and psychological trauma of women during the partition. The analysis is enriched with reliable data taken from secondary sources.

Textual Analysis

Manto’s story “Open It!” starts with a train where a man Sirajuddin by name, his wife and his daughter, Sakina were found journeying Amritsar to Lahore in search of a new shelter in Pakistan in order to save their lives from the clutches of the fanatic mob in the wake of partition. As the journey starts, the rioters attack and sabotage the train in search of their religious counterparts, especially women and their daughters in particular.

Sirajuddin's wife cannot survive the lethal attack and her dead body is dismembered before their eyes by the miscreants. In one hand, the mutilation of the corpse acts as a powerful symbol to uproot the enemies of one community by the other and it indicates their wrath towards women, the epitome of national pride and cultural dignity on the other.

Sakina gets lost, leaving her scarf, in the sea of refugees in Amritsar, Punjab amidst pandemonium. Sirajuddin ends up in a refugee camp located in Mughalpura, Lahore where he regains his consciousness having Sakina's scarf in his pocket. When Sirajuddin recalls the events took place during their dreadful journey from Amritsar to Mughalpura, terrible images cross his mind such as fire, gunshots, stampede, riots, mutilation of the dead bodies, railway station, plunder, Sakina's missing and the last words of his wife before her murder by the communal rioters. In " Open It! ", Manto writes:

> Sirajuddin jumped up with a start and made his way through the seemingly endless sea of humanity around him like a man possessed. For three full hours he scoured the camp calling out 'Sakina! Sakina!' but found no trace of his teenage daughter. The whole area was rife with ear-splitting noises. Someone was looking for his child, another for his mother, still another for his wife or daughter. Finally, Sirajuddin gave up and sank to the ground off to one side from sheer exhaustion, straining his memory to retrieve the precise moment when Sakina had separated from him. However, each effort to recall ended with his mind closing up at the sight of his wife's mangled body. her spitting out, and he couldn't go any farther Sakina's mother was dead. She had died right in front of Sirajuddin's eyes. But where was Sakina? (276-277)

The story is a social critique, unraveling the patriarchal norms pervaded the society in which Manto belonged to. It revolves around the character of Sakina, a young girl who becomes the object of male fascination simply because she accidentally drops her scarf. This incident symbolizes the fragility of the male ego and emphasizes the oppressive nature of patriarchal standards imposed on women. The scarf or dupatta of Sakina is a very powerful symbol. The scarf is used as a shield or protection for her from being exposed to the lustful eyes of the rioters. It also symbolizes purity, dignity and virginity in the case of Sakina who loses it after being separated from her father, Sirajuddin. The missing scarf of Sakina hints the readers that she is either on the verge of being raped or lost her chastity. It also gives the impression that women need to be protected by men who force them to embrace a scarf or veil for the purpose of maintaining their safety and purity. The frightful image of Sirajuddin's dead wife as well as her mutilated body generates fear and tensions in his mind regarding the safety of his daughter. Terrible thoughts and feelings cross his mind when he tries to think about Sakina. Manto uses a lot of pauses in depicting Sirajuddin's trauma, anxiety and dread. Manto writes, "A series of images flitted across his mind-images of plunder, fire, stampede, a train station. gunshots, night, Sakina..." (276). Psychological trauma and existential crises are the outcomes of partition. Ritika Singh in her article "Remember, Recover: Trauma and Trans-generational Negotiations with the Indian Partition" writes, "Trauma lies not in the shock of the occurrence of the event but in its reception...The traumatic event continues to haunt those affected by it and urges them to go back to the source to make meaning of the present. This to-and-fro between the past and the present happens because of unresolved grief, incomplete narratives, and the absence of closure that cannot be achieved because of the inability to fully understand the traumatic event in the first place." (185). Sirajuddin prays for his daughter's safety and is not ready to give up on her. He meets a group of volunteers in the refugee camp who risk their lives to bring back the women and children stuck on the other side of the border from the attacks of the rioters. They are seen as the so-called advocates of humanity. They promise him to rescue her safely by stating that "if his daughter was alive, he would be reunited with her in a few days ". (277). Sirajuddin finds a new ray of hope after meeting them and blesses them. He describes Sakina's physical features to them saying: "She is fair and exceedingly pretty. She takes after her mother, not me. She is about seventeen, with big eyes and dark hair. She has a beautiful big mole on her right cheek. She's my only daughter.'' (277). The mole on her cheek symbolizes her impending tragedy, a stain on her purity, that cannot be bleached. Sirajuddin prays to Allah for their success to recover her safely from the other side of the border. The volunteers trace Sakina and rescue her. She goes through a lot of sufferings and brutalities of the rioters. Sakina tries her level best to cover her breasts again and again with her hands when they find her. It shows her weakness as well as her deliberate attempt to protect her chastity from the intimidating appearance of the volunteers who are there to rescue her. However, instead of returning her safely to her father, the volunteers take her into their custody to physically abuse her even though she belongs to the same religious faith as theirs. Sakina does not have the agency to fight for her chastity and her emotions are expressed from the viewpoints of other characters and the narrator. Sirajuddin remains unaware of the incident and they assure him to find Sakina as soon as possible telling nothing about her whereabouts after being rescued. They rape her again and again by turns. It shows the hypocritical nature of the volunteers who in the veil of rescuing women and girls stuck on the other side of the border, used them for the sake of satisfying their own sexual desires and lustful psyche. They are worse than hyenas or any other scavenger. They do not hesitate to carry out violent actions and cruelty like rape, abduction of women, the looting of properties, etc. They do not even leave the people of their own race and religion for the sake of their own profit, interests and sadistic pleasures.

The story was not very well-received in Pakistan by critics because of Manto's depiction of the Muslim volunteers as the rapists of innocent Sakina. The volunteers use the mask of humanity to carry out their brutalities upon others irrespective of their castes and religions. The volunteers whom considered being the savior of lives, especially the chastity of women, ultimately kidnap and rape Sakina though, on her part, she addresses them as her brothers since they are of the same religion. They dump senseless Sakina in the railway tracks assuming her death caused by gang rape. Her body is rushed to the hospital by the bystanders. Amid the melancholic circumstances, Sirajuddin follows them. He recognises her lying on the stretcher in the hospital. The on-duty doctor, after checking her pulse, advises them to open the window to let fresh air in. Everybody gets startled as Sakina, whom others considered dead, is following the instruction of the doctor. She, unexpectedly, pulls her salwar down and unveils her vagina, a sexual female organ. She surrenders herself totally physically and mentally. A cold shiver goes through his spine as the doctor comprehends the extent of her psychological trauma, presumably thinking her to be sexually assaulted. Seeing this, the doctor becomes traumatized. It blows a dead shock throughout the room. Sirajuddin jumps into ecstasy sensing that Sakina is alive disregarding her painful gesture and anguish. He completely ignores the fact that the honor or purity of his daughter is violated. Manto writes,

> “The doctor glanced at the body lying on the stretcher. He felt the pulse and, pointing at the window, told Sirajuddin, 'Open it!' Sakina's body stirred ever so faintly on the stretcher. With lifeless hands she slowly undid the knot of her waistband and lowered her shalwar.” (279).

The rape victim, Sakina is turned into a dark and dismal metaphor of oppression, horrors, and violence of the partition without any doubt. Her action is the symbolic representation of the tragic fate of women during turbulence of partition. It also shows the nature of sexual abuse and trauma experienced by women at the hands of men regardless of their caste, color and religion.

Manto's short stories provide an important perspective of looking at trauma by constituting disturbing images and presenting violent pictures through the absence of subject's or protagonist's dialogue or lack of language use. Manto silently shows the barbarism and beastliness instead of describing and explaining it to the readers at a great length. (Mehta 31). Women like Sakina were the easiest targets of the mob during partition violence and riots that took place in 1947. Sakina’s silence signifies her passivity and molestation. This story" is extremely powerful and works as through what it deliberately leaves unsaid as through what it actually says.... the silence of the girl herself emblematic of all the historical silences imposed on/around women and their experience of Partition, on/around women and their experience of sexual violence anywhere, at any time." (Chand 308). Although she returns to her father, traces of many women in 1947 were never found. They were defiled, tortured and even mutilated in name of nationalism, patriotism, religious and cultural supremacy of one community over the other.

Manto shows a dark image of partition in "Open It!” through Sakina's tragedy. Sakina’s mental paranoia not only makes her incapable of recognizing anyone but also considering all (father as well) as possible abductors and rapists. The story leaves the readers in a state of complete shock, and disbelief. For the purpose of maintaining dignity and self-respect, many women and girls like Sakina embraced deaths many of whom poisoned them while some others were killed by the men of their own. These were the common practices in the subcontinent experienced as women were then the embodiment of dignity, religious supremacy and cultural pride. Women, therefore, were basically targeted to disgrace their religious opponents.

Conclusion

Manto, as a spokesperson of the tragedy of partition violence and victimization of women, has brought women’s plight and untold sufferings to the fore through his stories. Sakina has a strong resemblance with her mother and both of them suffer the same fate as they are the victims of partition violence in different ways by the perpetrators. Manto criticizes the male gaze and the objectification of women through "Open It!". The male characters in the story view Sakina as an object of desire, reducing her to mere physicality. This toxic perspective reinforces the pervasive objectification that restricts women's identity and hinders their personal growth and autonomy. The very discriminatory power dynamic strengthens the idea that women are primarily assessed on their physical complexion and appearance, marginalizing their voices. The story "Open It!", by Manto, is a specimen of women's subjugation, vulnerability, and sexual exploitation in a gender-biased conservative society in the Indian subcontinent. "Open It!"opens the knot of gender bias discarding prejudices and stereotypes against women and creates an urge to change the male gaze in order to balance the existing imbalance of rights for all, both male and female. The story is also a stimulation for the women of the contemporary society to come out of the previously maltreated world eyeing forth equality, female agency, and above all autonomy.

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Factors Affecting Consumers' Post-Online Shopping Behavior in the COVID-19 Pandemic: Evidence from Bangladesh

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Abstract:

Purpose: *The study's purpose would have been to determine what factors influenced customers' online purchasing behavior in Bangladesh during the outbreak Questionnaire based on different aspects is employed to seek out the research objectives, answer to the question and 08 different aspects been used in this pandemic circumstance.*

Methodology: *The data was collected from10th March 2022 to 10th April 2022, with the help of an online survey method using a set of questionnaires. A survey was used in this descriptive research to seek causal relationships among variables. Investigate the elements that affect customers' online purchase behavior during COVID-19. A self-created online questionnaire is used to get the data, and secondary data are taken from other articles. The study employed an online survey to collect primary data from 330 customers using a straightforward random sampling technique.*

Findings: *Customers' online shopping behaviors tend to be significantly influenced by aspects including product, quality, time savings, payment, administrative, and psychological considerations. Consumer behavior is strongly influenced by human psychology.*

Significance: *It does not show the accurate consumer of Bangladesh. Need to increase the sample size for accurate and proper research. The different aspects are not sufficient for the research, as a result during this pandemic situation could be other more factors that influence customers' internet shopping behavior.*

Keywords: Onlineshopping, consumer behavior, influential factors, e-commerce.

1. Introduction

The coronavirus that causes the ongoing global pandemic of coronavirus diseases in 2019 is the coronavirus responsible for severe acute respiratory syndrome. Wuhan was the site of the discovery of the one-of-a-kind virus., China, in December 2019.The outbreak in Wuhan and other Hubei province cities could not be stopped from spreading to other regions of China and the world. The outbreak was classified as a Public Health Emergency of International Concern by the World Health Organization (WHO), and it was declared an epidemic on March 11, 2020. Since 2021, viral variations have emerged or grown dominant in several countries, with the Delta, Alpha, and Beta versions being the most dangerous. The World Health Organization (WHO) declared the outbreak a public health emergency of international concern on 30 January 2020, and a pandemic on 11 March 2020. The pandemic was one of the deadliest in history as of 10 March

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2023, with over 676 million cases and 6.88 million confirmed deaths. (Zhu et al., 2020). It already poses a threat to the entire global economic system, including our own. What impact this virus would have on our economy is a valid question.

Our manufacturers are concerned about when China will fully reopen amid this critical scenario. Many Chinese companies may fail to meet their deadlines for shipping goods, putting our local industries at risk. Uncertainty on the part of the Chinese supplier will almost certainly drive up the price of goods. In several places, the Chinese government has put travel restrictions on its citizens. Reports and photographs have surfaced showing China's streets being desolate. We don't know how trustworthy this information is, but it's making people more anxious.

In late 1993, a small private venture in Bangladesh launched the first e-mail service. In April and June of 1996, there were two assembly elections. The group's leaders, Dr. M. Yunus, Dr. Manzoor Elahi, and scientific educator Dr. Jamilur Reza Chowdhury, took the initiative to eliminate all regulatory barriers impediments to the construction and operation of commercial VSAT.

Readymade Garments (RMG) is in a major situation, with this example has affected about 2 million workers, many of whom have been forced to leave their positions Remittances international trading from abroad are restricted, putting a strain on Bangladesh's foreign reserves (Khaled & Ansar 2023). The four types(B2B), (B2C), (C2C), (C2B) of e-commerce transactions that are accessible electronic commerce is not as widespread in Bangladesh as it is in other developed countries, but it is getting momentum. Pretty nearly every business is seeking to integrate online transactions. Those are only a handful of the business factors that influence e-commerce in Bangladesh. Nagad, Rocket, bKash, I-pay, and M-cash are examples of digital wallet payment systems that have recently been created, bringing revolutionary improvements to the e-commerce business.

1.1 Objectives:

The study's purpose would have been to determine what factors influenced customersonline purchasing behavior in Bangladesh during the outbreak. Identifying the customers' reaction factors that influence internet buying behavior is one of the original study concrete missions.

- The study's purpose would have been to determine what factors influenced the coronavirus (COVID-19) epidemic that affected consumers' post-Online shopping habits in Bangladesh.
- To explore the Bangladeshi people's online purchase patterns during the Post Covid-19.
- To clarify the existing information gap, a review of the literature on customer behavior in post-online purchasing was carried out.

2. Literature Review

Consumer behavior is a brand-new, vibrant, and constantly evolving field. Diverse viewpoints are constantly being cross-fertilized. Consumer behavior is the study of how having (or not having) things affects our lives and how our possessions influence how we feel about ourselves and other people along with figuring out why people buy certain things, we also try to understand how goods, services, and consumption habits affect the greater social environment in which we live. Consumer behavior is a relatively new field that is being influenced by a variety of viewpoints as it develops. Indeed, it's difficult to imagine a more interdisciplinary discipline than consumer behavior research. (Solomon et al., 2006)

2.1 The Above Definitions Reveal Several Common Themes:

- The Investigate of people's choices is referred consumption patterns.
- The analysis of people's behavior concentrates on the variables in determining these processes, decisions, and choices.
- Making decisions is an influence on consumer behavior.
- The study of how individuals' shop is referred to as consumer preferences.

2.2 Consumer Behavior-Psychological Concepts to Consider:

Every one of us is a shopper. We buy and consume everyday items based on our requirements, tastes, and purchasing power. The process of acquiring, assessing, utilizing, and discarding goods and services is known as consumer behaviors well as the physical activity involved in doing so and it is a multi-dimensional, complicated, and challenging issue, and all marketing decisions are based on assumptions about it. (Khan, 2007).

Motivation is an arousal state in which the consumer is compelled to engage in goal-relevant activities, laborious information processing, and rigorous decision-making. Motivated clients frequently engage in affective or cognitive participation. Even highly motivated customers may fail if time, distractions, limited knowledge, or a lack of control over information flow limit their ability to achieve goals. (Hoyer & MacInnis, 2008)

According to (Hoyer & MacInnis, 2008), Perceived risk can take six different forms, including social, financial, and performance risks. Risks related to the following: time, social, psychological, and physical safety are all factors to consider. Consumers use a variety of tactics to lower the consequence component of perceived risk. Some customers may use a basic decision rule to make a safer selection. Customers attempt to eliminate risk in their statement processes since decisions are plagued with ambiguity regarding the results, according to the study.

- *Motivation:* Motivated behavior is defined as behavior that is motivated by a desire to achieve a specific aim or goal. For consumer research, there are two elements of motivating especially important events. To begin, there must be a goal or objective that serves as a motivator and is frequently outside the individual's control. Second, the motivated person has a state or circumstance that motivates them to act, such as a social need (such as popularity) or a physiological need (such as thirst) (Foxall, 1980)
- It's tough to pinpoint the elements that drive people to buy because human behavior can be affected by a combination of different components. Biogenic

(physiological & safety needs) sociogenic (social needs) motivations can be classified (affective, esteem, and actualization need) (Foxall, 1980). According to Maslow (1968) motivationis a hierarchical mechanism. He claimed that motivation could be understood by dividing requirements into two categories: safety and self-actualization.

- *Other motivation theorists:* In addition to those mentioned above, have attemped to explain this concept differently. People are driven by logical evaluations of future advantages, their value, and the task, according to Vroom (1964).

- *Learning:* Learning and perception are inextricably linked. Both include an individual's reactions to environmental and psychosocial stimuli, and both may be explained theoretically using either a stimulus-response or Gestalt paradigm. Learning has an impact on perception, and perception in turn has an impact on learning. Learning is closely linked to loyalty (to a brand or a shop), and to the extent that this phenomenon exists, it may be explained using the psychologist's learning theory. (Foxall, 1980)

- *Attitudes:* A response or emotions to a fact or state. It interacts with human life and as well surroundings.

- *Personality:* Individual distinctions in thought, feeling, and behavior are referred to as personality.

- *Internet and Shopping:* For many years, online buying has been a component of Bangladeshi trade. It is a developing market with great growth potential in the retail sector.

2.3 The Features of Online Purchases are Shortly Described in the Subsections:

- *Convenience characteristics*

The top three benefits of online shopping, according to Lohse and Spiller (1998), are timely shipping, the comfort of ordering, and store layout. Customer service, personal preference assistant, surfing postings, and marketing and suggestion are just a few of the services available.

- *Reliability characteristics*

The term "reliability" refers to a system's capacity to perform as expected over a certain period, as well as the degree to which users have faith in it and the ease with which they can purchase products and services through the internet.

- *Navigation characteristics*

Consumers should think about navigational qualities when purchasing on the internet. Customers are not patient with long wait periods, according to Weinberg (2001). If the web loading time is more maybe they change their mind to change another e-retailer. (Dellaert & Kahn, 1999).

- *Consumer characteristics*

  Consumer buying behavior is strongly influenced by human features. Motivtion, perception, learning, attitudes, and beliefs, for example, are difficult to measure but powerful enough to impact a buying behavior.

2.4 Consumer Behavior in Online Shopping:

Customer behavior and online buying research, according to Kimiloglu (2004), includes four layers: investigating variables in repurchase intention, analyzing the internet shopping process, consumer pleasure and adherence on the internet, and consumer satisfaction and trust in the normal world. In that study, people who purchased online exhibited traits such as a readiness to experiment and accept risks, impulsivity, and a desire for diversity. Cheung et al. (2003) developed a model for assessing internet consumer behavior based on an approach that incorporates intention, adoption, and retention. Such a relationship had never been modeled before, according to Cheung et al. (2003).

According to Bhatt and Bhatt (2012), the most important aspects impacting consumers' evaluations of their online shopping experiences are website security, service quality, and appeal.

Ramya and Ali (2016) assert that a variety of factors affect both the individual and the consumer, including the latter's decisions regarding the brands he chooses to buy from and the stores he visits.

Seven elements that influence consumers' online shopping behavior have been found by Pandey and Parmar (2019). These elements include usability, perceived risk, utility, the impact of website design, cost, and product accessibility.

The study of Bhowmick and Juyal (2023) provides insights into the evolving consumer behavior in the context of the pandemic, which can be valuable for businesses and marketers Trustworthiness and convenience have been identified as the two most significant influencing factors for online purchasing.

According to Ramelan et al. (2023) the study was examining the impact of post-online purchase experiences such as "delivery, product in hand, return and exchange, customer support, benefits, and feel good" on consumer behaviour in the new normal, including consumer happiness, repurchase intentions, and ecommerce.

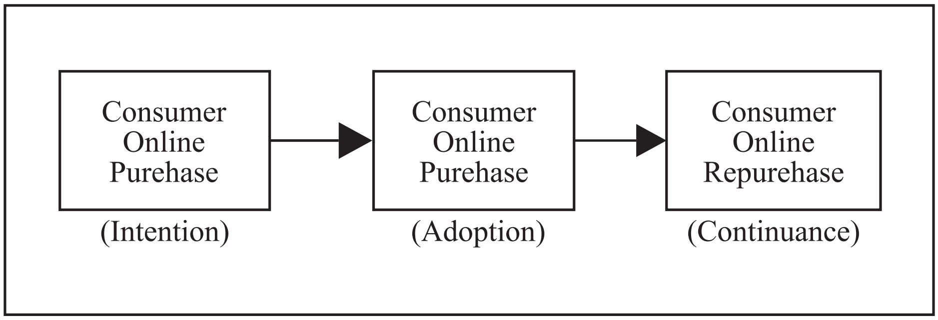
2.5 Models of Online Consumer Behavior Based on Decisions:

The stimulus organism response: The formula (SOR) became a tool for comprehending human behavior's complexities and the stimulus-organism-response model in environmental psychology explains how numerous environmental factors might serve as a stimulus (S) that changes an individual's internal state (O), resulting in the individual's behavioral response (R).(Koo & Ju, 2010).

Model of Intention: The investigation into the connection between psychology and online customer behavior regarding intention and actual purchase has gained popularity. The study also looked at how psychological factors affected long-term buying patterns.

The framework's three components are intention, adoption, and continuation. (Liao & Chung, 2014)

Figure 1: Model of online purchasing behavior. (Connon, 2007)



2.6 Factors that Affect Consumer Buying Behavior:

Product Factor

“Anything that meets a consumer and provides value that can be obtained by a customer through a marketing exchange”. Cars, computers, and cell phones are just a few examples of products. In a broad sense, services, events, people, places, organizations, ideas, and combinations of these are all called "products."(Kotler & Armstrong, 2014)

Price factor

The most fundamental definition of pricing is the cost of a product or service and it is called sacrifice. Price has traditionally been the most influential aspect in a buyer's selection. (Kotler & Armstrong, 2012)

Quality factor

According to Smith and Wright (2004), The extent to which a brand's goods meet up to consumer expectations is referred to as product quality. They continued by stating that greater product quality should result in increased consumer satisfaction and sales. (Zeithaml, 1988; Dodds et al., 1991).

In Islam, the concept of quality is highlighted in the The Qur'an and Sunnah (Hadith) urged people to follow moral principles as a way of life in their interactions with others in order to bring solace, justice, and ease of conscience. “And do well; for Allah likes people who do good,” according to the Holy Qur'an. [Quran, 2: 195], The term "goodness" can be regarded as the ability to produce high-quality products that are free of defects and faults. It's because "Allah is always watching over you" (Quran 4:1). While being nice to others, the producers are also being good to themselves.

Time-saving factor

People are growing more and more depressed as a result of the strains and difficulties of today's society, aware of their lack of time. People value quick and efficient shopping options since they are short on time. (Seiders et al., 2000).

Payment factor

Consumers can conduct transactions online from anywhere in the globe using an e-payment system. Shopping, bill payment, money transfer, mobile credit recharge, and cash withdrawal are all common uses for e-payment systems. To pay bills and recharge credit cards, people use ATMs, Internet banks, and credit cards. (Humphrey et al., 1996)

Security factor

One of the most important aspects of maintaining the security of the personal information of customers when they make purchases. Online shopping in today's world faces challenges including identity theft and fraud. (Tsiakis, 2012; Ahmed et al., 2007)

Administrative factor

The creation and promotion of e-commerce websites heavily involve the government of a developing nation. In the incident of an Outbreak, we must adhere to administration factors such as social separation, staying at home, and lockdown.

Psychological factor

Human psychology has a significant influence on consumer behavior. These factors are impossible to articulate, yet they have enough influence to determine a purchase decision. Some of the most important aspects are motivation, perception, learning, attitudes, and beliefs.

When determining an individual's purchasing behavior, the psychological factor is crucial. (Ramya & Ali, 2016). Motivating, seeing, learning, remembering, and holding beliefs and attitudes are the main elements. (Kotler & Keller, 2016).

3. Methodology

This descriptive research looked for causal correlations between variables using a survey. Investigate the elements that affect consumers' online shopping behavior during the Post COVID-19 crisis. A self-created online questionnaire is used to get the data, and secondary data are taken from other web articles. The study was therefore intended to employ methods that were qualitative as well as quantitative. The study employed an online survey to collect primary data from 330 customers using a simple random sampling technique, using the questionnaire which contains a total of 08 factors, is used to determine the study objectives and answer questions based on several elements as well as administrative, psychological, time-saving, monetary and logistical considerations. Frequency distribution, percentage determination, are just a few of the statistical methods used to examine primary data. The secondary data sources for this study include a variety of popular websites, national and international journals, newspapers, online publications, and so on.

4. Overall Analysis and Findings

4.1 Product Factor:

Table 1: Respondents of the product factor (Field Survey)

Factor	Number of Respondents	Percentage
1.Brand Name	130	39.40
2.Product Placement	80	24.24
3.Packaging	55	16.66
4.Reputation	65	19.70
Total	330	100.00

In Table 1, the category of Band name received 130 responses, resulting in a 39.40 percent response rate, followed by 24.24 percent, and finally 19.70 percent. As a result, customers' online shopping behavior has been strongly affected by the brand name aspect.

4.2 Price Factor:

Table 2: Respondents of the Price factor (Field Survey)

Factor	Number of Respondents	Percentage
1.Competition-based pricing.	55	16.67
2.Cost-plus pricing.	65	19.70
3.Dynamic pricing.	70	21.21
4.Penetration pricing.	100	30.30
5.Price skimming	40	12.12
Total	330	100.00

According to Table 2, penetration pricing obtained the highest percentage of 30.30. The second-highest percentage is 21.21. On the other hand, competition-based pricing garnered 16.67 percent support, while cost-plus pricing received 19.70 percent.

4.3 Quality Factor:

Table 3: Respondents of the Quality factor (Field Survey)

Factor	Number of Respondents	Percentage
1.Performance.	50	15.15
2.Features.	52	15.76
3.Reliability.	40	12.12
4.Conformance.	37	11.21
5.Durability.	40	12.12
6.Serviceability.	40	12.12
7.Aesthetics.	36	10.91
8.Perception	35	10.61
Total	330	100.00

The table above shows the several quality variables that have a substantial impact on internet purchasing behavior among consumers. Performance 15.15 percent, Features factor 15.76 percent, Reliability12.12 percent, Conformance 11.21 percent, Durability 12.12 percent, Serviceability 12.12 percent, Aesthetics10.9%, Perception10.61 percent were among the factors listed.

4.4 Time-saving Factor:

Table 4: Respondents of the Time-saving factor (Field Survey)

Factor	Number of Respondents	Percentage
1.Less waste time	130	39.39
2.Evaluation and selection take less time	110	33.33
3.There is less time to make a transaction.	90	27.28
Total	330	100.00

In the above table 4, the time-saving factor reveals that 130 respondents have a rating of 39.39% for less waste time and 110 respondents have a rating of 33.33 % and for less time in evaluating and selecting.

4.5 Payment Factor:

Table 5: Respondents of the Payment factor (Field Survey)

Factor	Number of Respondents	Percentage
1.Convenient cash on delivery	160	48.49
2.Safe in transactions with web	70	21.21
3.Secure financial transactions like Different apps Bkash, Rocket, Nagad.	100	30.30
Total	330	100.00

The Convenient cash on delivery factor appears to have a percentage of 48.49 in the table above, while the Trusted financial transaction factor appears to have a percentage of 30.30.

4.6 Security Factor

Table 6: Respondents of the Security factor (Field Survey)

Factor	Number of Respondents	Percentage
1.Safe and secure website	130	39.40
2.Protect consumers security	80	24.24

3.Trustworthy website	120	36.36
Total	330	100.00

According to Table 6, the Safe and secure website factor found 39.40 percent of respondents prefer to have a great connection with internet shopping buying habits among customers; on the contrary, protect consumers' security 24.24 percent, and Trustworthy website 36.36 percent prefer to have preferred to also have a big interaction with internet shopping buying habit among consumers.

4.7 Administrative Factor:

Table 7: Respondents of the Administrative factor (Field Survey)

Factor	Number of Respondents	Percentage
1.Social distancing	150	45.46
2.Stay at home	140	42.42
3.Lockdown	40	12.12
Total	330	100.00

Table 7 shows the tremendous impact of internet buying consumer behavior on administrative factors that people support, such as social distancing (45.46 percent), staying at home (42.42 percent), and lockdown (42.42 percent) (12.12 percent).

4.8 Psychological Factor:

Table 8: Respondents of the Psychological factor (Field Survey)

Factor	Number of Respondents	Percentage
1. Motivation	100	30.30
2. Perception	80	24.24
3. Learning	65	19.70
4.Attitudes and Beliefs	85	25.76
Total	330	100.00

Table 8 illustrates psychological factors based on Motivation (30.30%), Perception (24.24%), Learning (19.70%), and Attitudes and Beliefs (25.76%). It has a positive relationship with consumers' online shopping buying behavior.

5. Major Findings

- Customers' online shopping behaviors tend to be significantly influenced by aspects including product, quality, time savings, payment, administrative, and psychological considerations.

- Security is one of the vital parts and parcel of online buying behavior. When we use the internet for purchasing, consumers and businesses must handle enormous information about consumers and their personal information. It was mentioned, however, that for businesses to succeed in internet transactions, they must ensure their online consumers' safety, privacy, faith, and trustworthiness.

- Consumer behavior is strongly influenced by human psychology.

- Motivation, perception, learning, attitudes, and beliefs, for example, are difficult to measure but powerful enough to impact a buying behavior.

6. Conclusion and Recommendations

Despite considerable difficulties, Bangladesh's e-commerce industry is expanding swiftly and getting more competitive. The rivalry includes not only domestic but also international enterprises. The study's purpose would have been to determine what factors influenced customers' internet purchasing behavior in Bangladesh during the out break of the Post COVID-19 crisis, explore the several elements like product, time savings, payment, and administrative factors that influence customers' internet shopping behavior. The purpose of this article is to look at the aspects that have a substantial impact on customers' internet shopping behavior. Consumers' internet purchase behavior is influenced by product, time savings, payment, and administrative factors. The online commodity has to maintain their quality, easy, convenient, and secure payment options are expected. Because most internet customers have difficulty using online payment systems such as different cards and are uncomfortable with internet banking.

In addition, a large percentage of Bangladeshi consumers are more likely to choose cash on delivery option than electronic payments, an important factor that influences the security, shipping, product availability, and product variety. The study looks into the aspect that influences customers' online buying patterns in Bangladesh throughout the outbreak. In this analysis, the impact of eight elements on customers' internet shopping is explored. There are different aspects to consider: Product, cost, time savings, payment, security, administrative, and psychosocial characteristics all play an important role. Because of the small sample size (only 330 respondents), It does not show the accurate consumer of Bangladesh. Need to increase the sample size for accurate and proper research. The different aspects are not sufficient for the research, as a result during this pandemic situation there could be other more factors that influence customers' internet shopping behavior.

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Use of Person Deixis in Day-to-day Life: A Comparative Study of Honorifics in English and Bengali

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Abstract

Deixis is one of the most important and basic issues in English language study especially in case of contextual meaning study. But, the term "Deixis' is quite unfamiliar in Bengali language. One of the reasons is that Pragmatics is, probably, still to be studied or, surely, less-studied arena in Bengali language and linguistics. Some of the deictic expressions are listed in Bengali grammar and classified them under different pronouns or adverbs, the same way English language does. But, in English, these expressions have been mainly studied in Pragmatics which is more reasonable. The lack of 'Pragmatics' study has left these expressions behind our sight. The purpose of this article is, firstly, to analyze the concept of 'Deixis' in Bengali language with special attention on Person Deixis known as Honorifics; secondly, to make a comparative study of Honorifics in English and Bengali languages. The findings show that the deixis can be different based on age, sex, social status and context. They can sometimes create social dominations, sometimes mean the participants. The findings also recommend further study of this issue in Bengali language.

Keywords: Pragmatics, deixis, indexical, context, spatial, temporal.

1. Introduction

In English language, *Pragmatics* has been studied since the 1960s or earlier though the term was first coined by Chris Morris in 1938 (Levinson, 1983). Since then, *Pragmatics* has become one of the most focused repertoires in English language study. Defining *Pragmatics* is difficult but it is more difficult to analyze the use of language from a Pragmatic point of view. Yule (2002) defined *Pragmatics* as 'the study of contextual meaning' or, 'the study of speaker's meaning'. Levinson (1983) has provided its definition from a different point of view. According to Levinson, '*Pragmatics* is the study of relations between language and context that are basic to an account of language understanding (p. 21).' He also clarified it more by using more elaborate definition of Pragmatics as 'the study of deixis (at least in part), implicature, presupposition, speech acts, and aspects of discourse structure.' In a word, Pragmatics can be called, as Maniruzzaman (2013) suggested, 'the study of the meaning of language in its use'.

Pragmatics is one of the major areas of modern English language study. In studying English language, one must study the following fields: *Phonetics & Phonology, Morphology, Syntax, Semantics, Pragmatics, Discourse and Discourse Analysis*. But, in studying Bengali language, the fields are still limited to, at best, Semantics and *Pragmatics*. Discourse Analysis has yet to become an integral part of Bengali language analysis. Some of the books published in the last two or three decades have not included Pragmatics or Discourse Analysis as part of the study. In *'Bhashabigganer Katha'*

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(2013, 3rd ed.), Mohammad Daniul Huq has discussed Phonetics, Morphology, Syntax, and some other related parts of language but not *Pragmatics or Discourse Analysis*. Abul Kalam Monzur Morshed (2018, 11th ed.) has started his discussion with the origin of Bengali language and ended up with Semantics and he has left *Pragmatics or Discourse Analysis* untouched. But, for the complete study of a language, the study of Pragmatics or 'the use of language in real life or the use of language in context' is the most crucial part of language analysis. So, it is a crying need for us to focus on studying Pragmatics in Bengali language. The purpose of this article is to analyze the concept of 'Deixis' in Bengali language with special attention on *Person Deixis known as Honorifics* in the use of language in context or real-life comparing them with English language. The study will also focus on making a comparative study of *'Honorifics'* in English and Bengali languages.

2. Theoretical Framework

2.1 Definition of Deixis

Deixis is a technical term derived from Greek and it means *'Pointing'* via language (Yule, 1996). It can also be defined as any linguistic form used to accomplish the act of pointing something is called Deictic Expression or Deixis. For example, if we see some object in front of us but we don't know what it is, we can probably ask 'what is this?' The word 'this' here is called Deictic Expression or Deixis. This is also called *'Indexical'*.

Stephen C Levinson defined the term elaborately at the beginning of the second chapter of his book 'Pragmatics' (1983).

> *'The single most obvious way in which the relationship between language and context is reflected in the structures of languages themselves is through the phenomenon of Deixis. The term is borrowed from the Greek word for pointing or indicating, and has as prototypical or focal exemplars the use of demonstratives, first and second-person pronouns, tense and specific time and place adverbs like now and here, and a variety of other grammatical features tied directly to the circumstances of utterances (p.54).'*

The term can be further clarified using real-life language. For example, let's analyze the following sentences.

01. Person A: *I'll be back <u>here</u> in an hour for <u>him</u>.*

The structurally accurate sentence mentioned above is meaningless for you as long as you don't know 'who' will be back 'where, when, and 'for whom'. The meaning of the sentence can be best described if we know who is the speaker of the sentence and who is the listener and at which time the sentence is being delivered indicating whom. In a word, to create a meaning of the sentence, we need to know the context and we also need to know what 'I, here, in an hour, him" refer to. These four words are surely *'Indicating' or 'Pointing'* someone or something. These words are called *Deictic Expressions or Deixis or Indexical.*

2.2 Classifications of Deixis

Yule (1996) has classified *Deixis* into three major classes i.e. *Person Deixis, Spatial Deixis and Temporal Deixis*. But, Levinson has modified this classification later on and added more types of *Deixis* known as *Social Deixis and Discourse Deixis.*

2.2.1 Person Deixis

Person Deixis refers to the persons in conversations. These persons are mainly the speaker (I) and the listener (You). But, their use from a pragmatic point of view is not so easier. In conversation, the speaker and the listener constantly change themselves from being I to being You. For example:

02. Person A: *I am fine, and you?*
03. Person B: *I am also fine, what are you doing now?*
04.Person A: *I am talking to you!*

The 'I (speaker)' and the 'You (listener)' of the first speech become consecutively 'I' (the previous listener) and 'You' (the previous speaker) in the second deliverance. The same happens in the third. This constantly changing behavior makes the analysis of *Person Deixis* difficult. First-person, second person and third-person pronouns operate as the *Person Deixis*, and in the case of the third person it turns into a new class known as *Social Deixis.*

2.2.2 Spatial Deixis

Spatial Deixis refers to the place of the action. It presents both the speech participants and the narrated participants in space. According to Levinson (1983), the most frequently used *Spatial Deixis* are the demonstrative pronouns i.e. this/that and these/those. Other words like here/there are also frequently used *Spatial Deixis.* Sometimes, the action verbs 'Come' and 'Go' can create a sense of *Spatial Deixis*. For example:

05. Person A: *Where does he live?*
06. Person B: *He lives <u>there.</u>*
07. Person C: *<u>Come</u> to the point.*

2.2.3 Temporal Deixis

Temporal Deixis refers to the use of time or time-related words in speech. *Temporal Deixis* is presented in the conversation in the form of tenses, time adverbials, and use of verb phrases. For example, in English language, the two forms of verbs (present form and past form) are morphologically marked.

01. Using these forms clearly indicated the time difference of the action.

08. Person A: *I <u>go</u> to London.*
09. Person B: *I <u>went</u> to London.*

These two forms of the same verb 'Go' (go, went) refer to different times of the same action.

02. Again, use of an auxiliary verb or verb phrase (auxiliary verb/s + principal verb) can also refer to the difference in time in a single action.

10. Person A: *I <u>will</u> meet you tomorrow.*
11. Person B: *I <u>may</u> meet you tomorrow.*

The use of 'will' and 'may" with the same verb expresses different 'Modality' in the same sentence. Person A [in 10] refers to 'Promise' for the upcoming time but person B [in 11] refers to 'Possibility'.

03. Using adverbs of time occupies a considerable amount of place in Temporal Deixis. Some of such adverbs are: now, then, every day, last, long ago, since, yesterday, last year etc.

12. Person A: *I am working <u>now</u>. What were you doing?*
13. Person B: *I was smoking <u>then</u>.*

Levinson (1983:73) find out some complexities in using Temporal Deixis in some cases. For example:

14. Person A: _*I am going to leave the place <u>tomorrow</u>.*

He argues that in 14, we cannot be aware of what time 'tomorrow' refers to if there is no fixed point of time mentioned in the conversation. This happens mainly in oral speech or pre-recorded programs or even, in letter writing. 'Tomorrow' can be any time if there is no mention of today's specific date.

2.2.4 Social Deixis

Social Deixis, According to Levinson (1983), refers to the predetermination of social distinctions based on participant positions, defining elements of the speaker's and addressee's social relationships. In other words, *Social Deixis* encodes both social interactions and other social features.

Examples of *Social Deixis* include:

15. Person A: Morning, Sir.
16. Person B: Afternoon, Professor.
17. Person C: Evening, Doctor.

The words Sir, Professor and Dr [in 15, 16 & 17 consecutively] show that the three people are socially different in terms of social class. Professor is higher to Sir and Dr. This deictic category distinguishes the three people in terms of their social status. (Fuh, 2024, pp.24-41)

2.2.5 Discourse Deixis

Discourse Deixis is primarily concerned with the encoding of references to growing discourse portions in which the utterance occurs (Levinson, 1983).

18. Person A: You love *this* woman.
19. Person B: *That* is true.
20. Person C: Now is a period full of activity at every level, *and* we hope that after the Christmas holidays, we can resume the process of meeting and dialogue.

In the first two sentences [18 & 19] above, *'That'* in sentence 19 refers to or points back to the woman. In the third sentence [in 20] *'and'* as a discourse marker is used to show the time in which the speaker is and what will be done after that.

3. Reviewing the Literatures

Brown and Yule (1983, cited in Rawi, 2018) revealed the importance of context in clarifying the meaning of utterances and assert that context has a remarkable importance in using and interpreting *Honorifics* from a *Pragmatics* perspective. Their studies foster the study of *Honorifics* in different languages.

Foley (1997, cited in Uddin 2020) discussed the use of *Honorifics* in Asian languages such as Bengali and Hindi and he further remarked that, 'grammatical morphemes and special classes of words indicating social deixis among the interlocutors or the referent of a participant in the utterance' (p.319). Foley concluded that to understand such use of deictic expressions, it is necessary for the interlocutors to have some background knowledge or context. In his study on second person pronouns as Person Deixis in Bengali and English, Uddin (2020) concluded that, "these pronouns, apart from their mere semantic meanings, express information regarding their relationship between the participants, social status of the addressee, formality of the conversation, respect and politeness towards the addressee and so on" (p.350).

Brown and Levinson (1987, cited in Rawi, 2018) assert that *Honorifics* give a crystal view to the relation among the structure of a language, politeness, and the social factors in general (p.22-23). They also discussed how social behaviors are formed by the use of language i.e. person deixis in different contexts.

Honorifics refer to the "direct grammatical encodings of relative social status between participants or between participants and persons or things referred to in the communicative events" (Brown & Levinson, 1987, p.267, cited in Uddin, M.A., 2020). Verschueren (1992) defined the term more precisely saying, "Honorifics are language forms such as pronouns, vocative expressions, titles of address and the like, used to encode the high status of the interlocutor" (p.21). Levinson (1983, cited in Rawi, 2018) then classified Honorifics from different points of view and termed them *Referential Honorifics and Absolute Honorifics.*

In English, *Honorifics or Social Deixis* is a highly studied issue but in Bengali it is still less studied arena. But, in Bengali language, the social use of *Deictic Expressions* is as complex as they are in English if not more. Especially, in case of *Person Deixis*, the social use becomes full of complexities and variations.

4. Discussion & Analysis

4.1 A Comparative Study of English and Bengali Person Deixis

Similarity (and even, dissimilarity) between English and Bengali is found in almost all levels of these two languages. Use of *Person Deixis* (or Personal Pronouns) in both languages has remarkable differences. Person Deixis are used not only to address the persons in the conversations but also to execute some social purposes known as *Honorifics* in Pragmatics.

Firstly, it is essential to identify the *Person Deixis* in English and Bangla.

Table 1: Person and Number of Personal Pronouns in Bengali and in English

Person/ পুরুষ Number/ বচন	First Person/ উত্তম পুরুষ (Uttom Purush)	Second Person/ মধ্যম পুরুষ (Moddhym Purush)	Third Person/ নাম পুরুষ (Naam Purush)
Singular Number/ একবচন	I (আমি- ami)	You (আপনি-apni, তুমি-tumi, তুই-tui)	He (Male in English) তিনি-tini, সে- she) She (Female in English) তিনি-tini, সে- she)
Plural Number/ বহুবচন	We (আমরা-amra)	You (আপনরা-apnara, (তোমরা-tomra, (তোরা-tora)	They (তারা-tara)

The forms of Personal Pronouns in different case relations are also important, both in Bengali and in English. In the below table, the forms are given.

Table 2: Case differences in Bengali and English Pronouns

Case (কারক) Person (বচন)	Nominative form (কর্তৃকারক রূপ)	Objective Form (কর্মকারক রূপ)	Possessive Form (সম্বন্ধকারক রূপ)
First Person/ উত্তম পুরুষ (Uttom Purush)	I (আমি-ami) We (আমরা-amra)	Me (আমাকে-amake) Us (আমাদেরকে-amaderke)	My (আমার-amar) Our (আমাদের-amader)
Second Person/ মধ্যম পুরুষ (Moddhym Purush)	You (তুমি-tumi) You (তোমরা-tomra)	You (তোমাকে-tomake) You (তোমাদেরকে – tomaderke)	Your (তোমার-tomar) Your (তোমাদের-tomader)
Third Person/ নাম পুরুষ (Naam Purush)	He (তিনি-tini,সে-she) She (তিনি-tini, সে-she) They (তারা tara)	Him (তাকে-takee) Her (তাকে-takee) Them (তাদেরকে-taderke)	His (তার-tar) Her (তার-tar) Their (তাদের-tader)

4.2 The Use of Person Deixis for Social Purpose (Honorifics)

The deictic usage of personal pronouns in Bengali and in English language is characterized by some distinctive features. A close comparison between these two languages clearly shows the differences in social use of *Person Deixis* in these languages.

In the case of first person pronouns (I-আমি-ami, We-তোমরা-amra), no differences can be noticed between Bengali and English usage. Even in social use, there is no distinction. The pronouns remain the same whatever the social status of the participants is. But, there is another dimension of using 'I' and 'We' in social conversation. It is not only about singularity or plurality. If a participant in a speech event where there are other participants asserts "I", he seems to be more 'authoritative' than the participant who prefers to use "We" including the other interlocutors.

21. *<u>I</u> want you to complete the task. <u>I</u> will help you.*
22. *<u>We</u> will complete the work together.*

In [21], the use of the first person singular presents the person as an authoritative person, but, in [22], the same person seems cooperative and friendly.

In case of second person pronoun (You- তুমি, তোমরা), there have been a number of remarkable differences in Bengali and English Languages. In English, there is, apparently, no difference based on age, social status of the person with whom first person is talking to. All persons are addressed using same personal pronouns. More interestingly, both in singular and in plural usage, the form (you) is the same. But, Bengali language seems to have a huge difference. The second-person pronouns have at least three different forms used differently based on age or social status or even the relationships between the participants and the persons in the communicative events. In Bengali, 'You' takes three forms (আপনি, তুমি, তুই) in singular usage and three forms (আপনারা, তোমরা, তোরা) in plural usage. '*Apni*' and '*apnara*' are used mostly to the elder persons in the family or in the society. It represents seniority and respect together. But, there are differences in using these two forms. In case of 'unknown persons' using these two using these two forms. In case of 'unknown persons' elder or younger whatever they are, it is polite to use 'apni' or 'apnara'. It is not a matter of age, but it is a matter of expressing politeness in front of the persons.

In Bengali, 'You' has another meaning. Generally, 'you' (তুমি-*tumi*) is used for the persons of same age, or friends or, beloved or someone who is close. This form is an indicator that the participants are same even in social status. But, it is not unusual to use the 'tumi' in other cases. For example, in society, the people of higher status may use 'tumi' to the people of lower status even if the later people are senior.

23. Passer-by (Younger): *How much will you take?* [kotonibe?]
24. Rickshaw Puller (Older): *Give me fifty taka*. [50 taka diyen]

The passer-by here [23] is younger, he is using 'You-tumi (silent, in Bangla), but, the rickshaw puller, though older than the passer-by is using *'apni'*.

'*You*' has another variation. Though, it is used to address someone younger, sometimes, it is used to mean someone. '*You* (তুই-*tui*)', sometimes, is used to address the younger people, but it has a remarkable characteristics. It is used to express adoring emotions to someone younger or even same age. Sometimes, using 'tui' sometimes for addressing elder people such as mother is not unusual in Bangaldeshi culture. In the National Anthem of Bangladesh, Tagore, proudly, used 'tui' to refer to a 'Mother':

25. "Ma, tor bôdônkhani môlin hôle, ami nôyôn
O ma, ami nôyônjôle bhashi."
["মা, তোর বদনখানি মলিন হলে, আমি নয়ন
ও মা, আমি নয়নজলে ভাসি"]

The word 'tui', in Bengali, has a unique semantic feature. This word, sometimes, is used to scold persons; and, in some other times, it expresses deeper love. It totally depends on Bangladeshi culture and context of the speech event.

In third person pronouns, the scenery is quite opposite in Bangla. In case of third person singular, in Bengali, there is one form (সে), which is used for both male and female persons, but in English, there are two forms, 'He', for a male person and 'She', for a female person which seems create gender discrmination. In modern English, an effort can be noticed to avoid two different forms for males and females. In Bengali, there no such distinction.

26. He is a good boy. [সে একজন ভালো ছেলে ।]
27. She is a good girl. [সে একজন ভালো মেয়ে ।]

In case of third person plural, there is no such distinction. Both in Bengali and in English languages, 'They' is used to refer to more than one person whether male or female.

In third person, 'He', 'She' & 'They' have some other variations. For the older (or senior by age) person/s, 'উনি' (in singular), 'উনারা' (in plural) are used is stead of 'তিনি' (in singular) and 'তারা' (in Plural). Though, theses terms originated as regional dialects, nowadays, they are used in standard Bengali and even, sometimes in formal situation. For examples:

28. Where is Mr. Hasan? [হাসান সাহেব কোথায়?]
29. He is in a meeting now. [উনি এখন মিটিং এ আছেন ।]

It is also a well documented rule in Bengaligrammar to use 'তার', 'তাদের', 'তাহার', etc. with a 'চন্দ্রবিন্দু' or 'Nasal sign above the letter' as 'তাঁর', 'তাঁদের' 'তাঁহার' mainy to the very respectable or historically important person/persons. For example:

30. Rabindranath is a nobel laureate poet. His birthplace is India.
[রবীন্দ্রনাথ একজন নোবেল বিজয়ী কবি। তাঁর জন্ম ভারতে।]

5. Findings and Recommendations

From the above discussion, it can be said that, among the pronouns used as deixis, the second person pronouns are used to indicate social status. These deixis can be different based on age, sex, social status and context. The use of such pronouns sometimes creates social dominations, sometimes mean the participants. The use of such pronouns mainly depends on the relationships between the speakers and the addressees. Beside relationships, sometimes, the use depends on contexts and cultures of the discourse as well. This comparative study mainly explores the similarity and dissimilarity of using Person Deixis in English and Bengali languages. The research also shows the variations in using person deixis especially in second person pronouns in these two languages. There is further opportunity to study issue from other points of views. Moreover, exploring other languages can reveal tremendous amount of such variations. Earlier, such variations were not studied. But, in modern Linguistics, such distinctions and variations are highly studied. In Bengali Linguistics also, further studies can discover immense treasure in the repertoire.

6. Conclusion

Deixis is a less-studied branch in Bengali Linguistics. An analysis of language requires a deep study of its deictic expression. Personal pronouns which are known as person deixis are highly used words in our day-to-day life. These words indicate not only the persons in the conversation but also their age, social status, and gender. In Bengali, these words have remarkable variety in usage. English Honorifics are a highly studied area, and a comparative study with Bengali shows that there is much similarity (and, dissimilarity also) between these two languages. Honorifics focus on not only the use of words but also the structure of society when they are used every day. For a better understanding of society, the study of Honorifics can be of immense usage.

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The Role of Police Administration in Criminal Justice System: Bangladesh Perspective

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Abstract:

In a democratic state, it is almost impossible to administer the rule of law without the help of law enforcement agencies. It is widely acknowledged that the Bangladesh Police are among the most significant law enforcement agencies in Bangladesh. The Bangladesh Police play important role in the criminal justice system of Bangladesh. The Bangladesh Police have been given wide powers under the Code of Criminal Procedure, 1898. However, people are not always satisfied with the services of Bangladesh Police. The current study emphasizes the abuse of power by the police. This study discusses the problems and limitations of the Bangladesh Police and assesses the success of the Bangladesh Police. It also mentions a critical analysis of the activities of the Bangladesh Police administration and gives a lot of suggestions on the idea that the Bangladesh Police administration should take initiatives to reform.

Keywords: Democracy, Justice, Rule of law, Bangladesh police administration.

1. Introduction

The police are the law enforcement agency of a country. Like other police forces around the world, the Bangladesh Police is essential for upholding law and order, safeguarding people's safety and property, preventing and suppressing crime, and ensuring criminal justice. The history of the Bangladesh Liberation War is a glorious history. The nation still holds the armed resistance put up by the Bangladesh Police against the Pakistani invading forces during the Great War of Liberation in high regard. The Bangladesh Police Force plays an important role in ensuring the security of people's assets and preventing crime, as well as continuing the country's economic progress. Over the past decade, the Bangladesh Police has demonstrated expertise in countering and controlling terrorism. The role of the Bangladesh Police in controlling COVID-19 is undeniable. Bangladesh Police has been efficiently providing various crisis management, hostage rescue, crime investigation, immigration, and security-related services to Bangladeshi and foreign passengers. Even after doing so much work, the Bangladesh Police Force does not have a positive image. Many police officers do not provide services without bribes. Political leaders use some police officers to achieve their interests. At present, police officers themselves are involved in various types of criminal activities. Reform of the Bangladesh Police Force has become necessary to fulfill the purpose for which the Bangladesh Police Force was formed.

2. Objectives of This Study

This study's primary objective is to examine the Bangladesh Police's function in the criminal justice system. Specifically, the following are the aims of this research:

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a) To examine the legal provisions regarding the powers and functions conferred upon the police within the criminal justice system.
b) To examine the ongoing operations of the Bangladesh Police.
c) To identify the present problems facing the Police Administration of Bangladesh.
d) To find out the challenges to law enforcement operations.
e) To identify the evaluations of police conduct within the criminal justice system.
f) To figure out the best way to modernize the Bangladesh Police Administration in order to gain the confidence of the general population.

3. Research Methodology

In order to do effective research, many methodologies have been used to gather information. This study mostly relies on the empirical method. This work has been written using a theoretical and analytical method. Data was gathered from many sources, including the general public, police constables, police officers, police commissioners, judges, advocates, complainants, relevant laws, the Law Ministry, and the Ministry of Home Affairs. Relevant books, journals, articles, studies, reports, and government publications were used to obtain secondary data. The data has been analytically processed and examined, both quantitatively and qualitatively.

4. Justification of the Study

Numerous research papers and studies have already been conducted on the topic area. However, my focus in this study is specifically on the activities of the police. This study aims to provide a substantial contribution to elucidating the extent to which the police fulfill their legal duties and responsibilities, thereby enhancing public understanding.

5. Scope and Limitation

This research focuses only on the activities of the Bangladesh police within the criminal justice system and aims to critique their illicit actions. The research focuses on the allocation of powers granted to police by law and examines the legality of their actions. Relying on secondary data analysis poses a limitation for the present study. Officials are reluctant to provide information as they see no personal gain in doing so. The lack of available linked publications on this topic is a significant issue.

6. Literature Review

Numerous research papers and books have been released on the power of police and their impassive activities. To scrutinize the administrative loopholes of the Bangladesh police department and give some recommended reforms for getting better service, almost all books, articles, journals, research, reports, and official publications have been studied thoroughly. Syed Tashin Chowdhury (2015), in his study "Bangladesh Police Accused of Extrajudicial Killing in Protest Crackdown," wants to determine the tangibility of police activities. Hussain Mohmmad Fazlul Bari (2015), in his study "An Appraisal of Criminal Investigation in Bangladesh: Procedure and Practice, analyzes the role of police in the field of criminal investigation. Farhana Helal Mehtab and Sheikh Hafizur Rahman (2014), in their study "Identifying the Problems of Bangladesh Police & Rapid Action Battalion: Recommending Way Out," discuss the present problems of the Bangladesh Police Department and Rapid Action Battalion. The law of our country contains provisions relating to the power of the police, and some provisions restrict them. The Constitution of the People's Republic of Bangladesh, The Code of Criminal Procedure (1898), The Police Act (1861), The Penal Code (1860), The Police Regulation of Bengal (1943), The Evidence Act (1872), and The Anti-corruption Commission Act (2004). So, all the aforesaid studies manifest that a comprehensive study should be made in this field.

7. Functions that are Performed by the Bangladesh Police in the Criminal Justice System

- Prepared the first information report.
- To conduct investigations of crimes.
- Interrogate the offenders and suspects.
- Conducting a search for the purpose of an investigation.
- An investigation report is sent to the magistrate.
- Maintaining a diary for investigation.
- Release the accused for lack of evidence.
- Rescuing the hostage.
- Witness in various criminal cases.
- Assisting the prosecution in handling criminal cases.
- To inquire and report on suicide.
- Record dying deceleration
- Maintenance law and order.

8. Problems of the Bangladesh Police Administration and Causes that Encourage Illicit Behavior among Police Personnel

8.1 Unambiguous Act:

Prolonging their reign over the subcontinent was the primary goal of the British rulers. In order to do this, they enacted the Police Act in 1861, establishing the police force. In fact, the Police Act of 1861 placed more emphasis on the police's constabulary duties than it did on the technical components of crime prevention. Consequently, it is imperative that police legislation be created that is up to date with the times.

8.2 Lack of Professional Qualification:

Due to inadequate training and lack of motivation, the police are unaware of their role as public servants in the Republic, which necessitates the provision of proper service to its citizens. The police force prioritizes serving government officials and the ruling party, rather than focusing on a service-oriented delivery system (Karzon, 2006).

8.3 Insufficient Time for Controlling Crime and Investigating:

Insufficient time is given to police personnel to handle crimes and carry out investigations. Sub-Inspectors attached to district police stations are typically in charge of investigating 7.5 cases every month, while those assigned to thana police stations are in charge of 4 cases on average. Because of these investigative activities, police personnel are reluctant to take on new cases on top of their current responsibilities (Mehtab & Rahman, 2014).

8.4 Inadequate Logistic Support:

The police continuously face the challenge of insufficient logistical assistance. A police station usually has five or six officers staffing each room. Many police stations lack adequate space for conferences or meetings. District and thana police stations lack prison vehicles, whereas metropolitan police stations possess outdated and outmoded prison vans. The malkhanas found in both metropolitan and district police stations are characterized by their narrowness and lack of hygiene. On the other hand, police stations in thanas do not include a malkhana facility. Toilet amenities at police stations are inadequate. In order to apprehend criminals, police departments must have an adequate number of cars; however, most police stations do not have enough cars, and the cars that do exist are outdated (Karzon, 2006).

8.5 Political Interference:

The government employs the police force as a part of its political apparatus and often suppresses the lawful operations of opposition political parties. The widespread political utilization of police force hampers the establishment of professionalism, leading to the placement of less competent and unscrupulous police officers in crucial roles, so depriving the public of the assistance of honest and dedicated police officers. Due to the increased politicization, the police force lacks a clear chain of command (Karzon, 2006).

8.6 Lack of Accountability in the Police Department:

The police organization in Bangladesh lacks enough accountability, both internally and externally. Internal accountability encourages proficiency and inhibits dishonesty, whereas external accountability guarantees service that prioritizes the needs of individuals. The law specifies the specific method and procedure by which police officers are expected to carry out their responsibilities. However, there is a lack of adequate departmental infrastructure and an absence of an impartial state entity to assess whether the police officers are doing their tasks appropriately. It leads to considerable suffering and the infringement of citizens' rights (Karzon, 2006).

8.7 The Housing Crisis:

A major issue facing Bangladesh Police is the housing crisis. The People's Republic of Bangladesh's administration has kept police housing operational, although it is significantly less than what is needed. Police are carrying out a range of operations at rental homes around the nation, including the city of Dhaka.

9. Criticism of Police Activities and Relating Laws

9.1 Police Corruption:

According to a Transparency International Bangladesh (TIB) survey study, out of 18 departments and sectors that provided services to households last year, law enforcementauthorities were the most corrupt. The research states that in the service-oriented industries, corruption affected 66.5 percent of households surveyed. 72.5 percent of people who sought assistance from law enforcement authorities ended up as victims of corruption. The report stated how law enforcement officials engaged in corruption, mistreated service seekers, threatened and implicated them in "false cases," detained them without filing complaints, filed general diaries and cases slowly and carelessly, turned to extortion, and delayed providing passport verification reports (“Corruption highest in law enforcement: TIB”, 2018).

9.2 Extra Judicial Killings:

According to a recent report conducted by the human rights organization Ain O Salish Kendra (ASK), at least 204 individuals in Bangladesh were unlawfully killed by law enforcement agencies during the first half of 2019. According to the study released on Monday, there have been more than one "extra-judicial killing" by law enforcement officials every day on average this year. Of the victims of these "extrajudicial killings," according to a press release issued by ASK on Monday afternoon, 59 passed away in "crossfire" with the RAB, 92 passed away in crossfire with the police, 12 passed away at the hands of the police Detective Branch, 1 passed away with joint forces, 1 died with the Coast Guard, and 28 perished with the Bangladesh Border Guard (BGB) ("ASK: More than 1 extra-judicial killing every day", 2019).

9.3 Police Brutality:

Police brutality is one of the many types of wrongdoing that exists within the police force, and it entails excessive violence committed by officers. This country is plagued by many instances of police abuse. Police brutality is a major breach of human rights, including the right to life, fundamental rights, and the safeguarding of physical security.

9.3.1 Recent Incidence of Police Brutality:

On June 17, 2017, when a police officer in Jessore attempted to put Yaba tablets in a businessman's pocket, enraged locals lynched the officer.In front of an adjacent to union parishad, Sirajul Islam, the purported police officer, took Pikul, a mobile phone seller from Barinagar Market, claiming to have spoken with him. Sirajul Islam was dressed in white. The officer attempted to insert three or four Yaba tablets, each wrapped in a polythene wrapper, into Pikul's pocket while they were having a conversation. Mobs gathered in response to Pikul's cries and attacked the policeman after discovering Yaba pills in his palm ("Police Constable lynched in Jessore", 2017).

9.4 Criticism Concerning Sections 54 and 167 of the Code of Criminal Procedure:

The High Court Division has issued a number of directives regarding the powers granted to the police by the Code of Criminal Procedure's Sections 54 and 167. Our law enforcement and investigative agencies have an obligation to comply with and adhere to such directives. However, it appears that the Bangladeshi police force is not properly following all of those directives.

9.5 Police Custodial Torture:

Human rights organizations report a sharp decline in the amount of extrajudicial murders and enforced disappearances following US sanctions against Rab. Unfortunately, deaths and abuse in custody still occur sometimes. Because they are seldom held accountable for these offenses, police enforcement personnel tend to feel free from accountability. These savage practices persist in spite of legislation and High Court directives that forbid torture of any kind and clearly specify how arrestees must be treated ("Investigate Alal's custodial death", 2023).

10. Conclusion and Recommendations

The Bangladesh Police Force is providing peace and security in the lives of people by dealing with a variety of circumstances in a very efficient manner, even if they are putting their lives in danger. This is despite the reality that there are numerous criticisms raised against the Bangladesh Police Force for some dishonest police personnel. When it comes to any kind of trouble, crisis, or danger, the primary possible source of help for the citizens of Bangladesh is the Bangladesh Police. It is currently indisputable that the Bangladesh Police administration has made a substantial contribution to preventing climate change, assuring women's empowerment, and safeguarding human rights, maintaining internal order, and, most importantly, generating the rule of law in Bangladesh. If the government can resolve all the crises and difficulties in the administration of the Bangladesh Police, it will lead to an improvement in transparency and accountability within the Bangladesh Police Force. As a result, the public's unfavorable opinions of the Bangladesh Police will decline. It is of the utmost need to reform the Bangladesh Police Administration in order to achieve the aims and objectives that were the basis for the formation of the Bangladesh Police Force initially.

10.1 Recommendations:

The research has some important suggestions and proposals in this paper for the existing police administration in our country. The suggestions are as follows:

1. Reforming the existing legislation is the first thing that has to be done in this situation. New legislation is being drafted for the police department.
2. The Code of Criminal Procedure's Sections 54 and 167 shall be amended. To prevent the police department from using the areas anyway it sees appropriate.
3. Since the separation of the judiciary from the executive branch in 2007, it is necessary to establish a distinct police administration for the judiciary.
4. It is essential to ensure transparency and accountability in the activities of the Bangladesh police administration.
5. It is essential to furnish the police with a modern and adequate number of vehicles and other weaponry to ensure rapid arrival at the scene and the arrest of the criminal.
6. The management and policies of the police in developed nations must be adhered to by the police administration in Bangladesh.
7. The government of Bangladesh should annually allot sufficient funds for the management of the police.
8. The working hours of the police should be adjusted in order to ensure the delivery of the desired level of service.
9. Providing a solution to the housing dilemma that the police administration is experiencing.
10. Every police station in Bangladesh should be modernized.
11. To augment the remuneration and additional amenities provided to law enforcement personnel.
12. To ensure recruitment, transfer, and promotion of police personnel based on their merit and talents.
13. To raise the total number of police officers in the police force.
14. If any law enforcement officer engages in criminal activity, they should be held accountable and subjected to appropriate punishment.
15. To provide further training in criminology to the members of the police department.

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Exploring the Complex Psyche of a Modern Man in T.S. Eliot's Poem "The Hollow Men" through the Lens of Psychoanalytical Criticism

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Abstract

The purpose of this paper is to investigate how literary interpretation and the differentiation between the conscious and unconscious minds in T.S. Eliot's poem "The Hollow Men" are given paramount significance in the context of psychoanalytic criticism. Eliot feels that the Great War's devastation completely upends European society and that spiritual emptiness in postwar nations promotes catastrophe. He uses a few symbols and images to illustrate how lifeless Western civilization is. Additionally, he reflects on the fragmented environment in the post-war state of the human psyche via a fragmented formation and style. This paper shows that Eliot concentrates on the inner vision of those affected in the post-First World War contemporary era, particularly when they encounter psychological desolation in every aspect of their lives. It is the rationalization of modern man's paradox of yearning to exceed his shortcomings whilst trapped within the confines of a spiritual vacuum. It echoes the scattered nature of the human mind by deconstructing the established ways of thinking. He promotes the Freudian notion that the rejection of ideas in their mind will entirely deprive man of a solution. Accordingly, in Eliot's "The Hollow Men," readers encounter a perpetual struggle to comprehend the psychoanalytic perspective, a task that demands extensive knowledge and substantial patience in order to grasp the poem's underlying importance. The potential for an explosion is impeded by the modern mindset when every entity is seen to be in a crisis, poised for growth.

Keywords: Human psyche, dream, spiritual barrenness, life-in-death.

Introduction

"The Hollow Men" (1925) by T.S. Eliot anatomizes the complex psychological world of the modern man that is the most apprehensive outburst after the First World War. The life of people and their power of thinking are sterilized here both physically and spiritually. In every sphere of life, the human psyche is captivated in an utter state of barrenness. Motionlessness is crucial to their everyday life and spiritual paralysis is observed everywhere. They are not leading a life of violence; nor of any kind of action which could bring a blessing for them. Their life is like a painted ship or a life that is in a state of death-in-life. At this point, the poet wants to promote the notion that engaging in action, even if it is evil, is preferable to engaging in a state of inactivity. Here, he advocates his heightened concern with the concept of death. Within the dichotomy of existence, namely the realm of post-mortem and the other realm known as death's dream kingdom, the hollow men want to come over to death's real kingdom, but they do not have enough courage to face the man of action. Because of their fearfulness, they have lost their strength to face the reality of life and even now they are scared of the reality

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of death. They live in a dream world which is meaningless and futile. They are far from the responsibilities of life.

The present paper offers an attempt to postmortem this problematic state of the human psyche in the modern world as depicted in “The Hollow Men” through the lens of ‘Psychoanalytic Criticism’. The contemporary human psyche, with its intricacies and distorted states, is considered a subject of deep investigation in many areas of study, including literature. “The Hollow Men,” written by T.S. Eliot appears to be a resourceful text in which the fragmented and disillusioned state of modern humanity gets its proper reflection. An attempt has been made in this paper to examine thoroughly the troubling state of the human psyche which is portrayed in “The Hollow Men,” The principles of Psychoanalytic Criticism serve as the primary analytical framework in this endeavour.

The modern world experiences the prevalence of a sense of emptiness, alienation, and existential fear among individuals. The same sense is regretfully articulated in Eliot’s poem through the depiction of a world devoid of spiritual and emotional fulfillment. The characters presented in “The Hollow Men” are the representative of individuals who, despite being physically existent, lack depth and essence, thus symbolizing the modern existential crisis.

With its roots in Sigmund Freud's theories and later expanded by psychoanalysts such as Carl Jung and Jacques Lacan, psychoanalytic criticism offers a strong framework for comprehending the psychological processes that underlie literary texts. Psychoanalysis developed as a therapeutic modality that explored the relationship between the conscious and unconscious mind in order to treat psychological disorders (Barry 92). This analytical method explores the unconscious mind and the ways in which suppressed conflicts, anxieties, and desires manifest themselves in literature. This study uses psychoanalytic criticism to analyze "The Hollow Men" in order to show the poem's underlying psychological layers and the complex interactions between the characters' conscious and unconscious minds.

Freud's Psychoanalytical Theory and Its Implication in Literary Criticism

According to the Freudian psychoanalytical theory, human behaviour and thought are largely influenced by unconscious processes (Barry 92). Freud introduced the structural model of the psyche, encompassing the id (instinctual desires), ego (rational thought), and superego (moral standards). The tension among these elements often leads to internal conflict and repression, where unwanted desires and memories are pushed into the unconscious.

Freud's theory also accentuates the significance of dreams and slips of the tongue as manifestations of unconscious entities. In literature, latent psychological conflicts are similarly revealed by symbols and motifs.

Psychoanalytical criticism applies Freud's theories to literature, interpreting characters, narratives, and symbols as expressions of the author's and characters' unconscious minds. This approach seeks to decode the hidden content beneath the apparent content of a text, offering insights into the psychological motivations and unresolved conflicts of its characters and, by extension, its author (Barry 100).

Jacques Lacan further developed psychoanalytical criticism by integrating linguistic theory, suggesting that the unconscious is structured like a language. Lacan's concepts of the mirror stage, the symbolic order, and the Real provide additional layers of analysis, particularly in understanding the formation of identity and the role of desire in literature (Barry 109).

The Implication of Freudian Psychoanalytical Theory on "The Hollow Man"

The prevalent feeling of disintegration and hollowness that dominates the modern human mind, as shown in "The Hollow Men," is the main issue this study attempts to explore. The poem's fragmented structure, depressing tone, and images of void and emptiness all represent this sense of disintegration. The study aims to respond to the following queries: What psychological factors play a part in the hollow existence of the poem's characters? How does Eliot portray the psychoanalytic dimensions of this hollow state using literary devices? What insights into the poem can Psychoanalytical Criticism provide for comprehending contemporary human psychology?

Through a psychoanalytical examination of "The Hollow Men," the paper seeks to add to the larger discourse on modern existentialism and emotional disintegration. It aims to shed light on the ways in which literary works, like as Eliot's poem, may act as mirrors, reflecting the underlying fears and internal conflict of modern society. The goal of this investigation is to contribute to a more thorough understanding of the contemporary human situation by offering a nuanced viewpoint on the psychological foundations of literary representations of hopelessness and disappointment.

The Hollow Existence of the Psyche of a Modern Man

A modern man goes through a very weird and complicated psychic state devoid of spiritual integrity and commitment to life and society. Michael Adzema says in this regard-

> It certainly seems people are quite crazy to be going about their lives as normal …blocking all this out, denying it... while the lives of their children are at stake…assuming they don't even care about their own. It seems people don't just care about their lives, they appear actually to want to die. (46)

The next discussion pertains to the psychological crisis, a phenomenon that is really genuine, although there exists the possibility that its severity surpasses current estimations. The contemporary predicament experienced by successive generations might be characterized as a comprehensive civilization-wide crisis of spirituality. The unhappiness and mad normality in which people are living in the shadow of the crisis might be seen as indicative of a collective state of mental illness, ultimately resulting in a profound sense of emptiness. The theme of emptiness is echoed throughout the whole of the poem "The Hollow Men". The poet utters it very hard in this poem-

This is the way the world ends
This is the way the world ends
This is the way the world ends
Not with a bang but a whimper. (Eliot, lines 95-98)

According to Sangi et al., “In this poem the human beings have been shown devoid of the qualities of faith, moral strength of personality, determination and that of humanity; they are like empty bodies, lacking all human virtues" (475). He aims to convey the presence of a detachment from human nature and a sense of disillusionment with conventional ideas as a fundamental cause of human despair within the context of this poem. The hollow men lack any discernible human characteristics. Consequently, this phenomenon fosters a sense of despair, devoid of any ambitions or aspirations, ultimately resulting in the loss of meaning of one's existence. Furthermore, they live in a perpetual state. The images reflect the lack of emotional responsiveness and the vacuity of those characterized as hollow men.

Contrasting Interpretation of “Empty” and “Hollow”

As defined in the Merriam-Webster dictionary, "empty" means— “1) containing nothing; not filled or occupied; 2) Lacking reality, substance, meaning, or value” (“Empty,” Adj.1, 2); whereas the "hollow" refers to “having an unfilled or hollowed-out space within” (“Hollow,” Adj.2).

Strothmann and Rayan state that the "empty" and "hollow" are not the same thing in this poem. Here lies a strong reason to choose these words where he shows "hollow" means "capable of being filled" (426). They argue about the good thing to indicate the hollow men and that there is hope in this emptiness.

Gillis presents a contrasting viewpoint to Strothmann and Ryan regarding the use of the term "empty" instead of "hollow," which may be attributed to his "notable sensitivity with respect to words" and deliberate use of repetition for rhetorical impact (Gillis et al. 636). As Eliot used the 'hollow" three times prior to the fourth Section, it is parallel to the 3rd Canto of Inferno by Dante where the speaker meets the Indifferent—those who in their life could not commit to either good or evil and consequently are unable to gain access to either the realm of Heaven or the realm of Hell – engaged in a perpetual chase after a blank banner (Alighieri 17).

The Psychoanalytical Dimensions of the Empty State of Modern Psyche

Through this poem, the poet wants to depict that the men depicted here also exhibit a sense of purposelessness, or at the very least, they refrain from doing any significant actions for the most part of the poem. They are stuck in a place of nothingness which is metaphorically presented by the poet as "shape without form, shade without colour,/ Paralysed force, gesture without notion” (Eliot, lines 11-12). The empty and fragmented atmosphere in the human mind in the post-war situation is also reflected by the use of fragmented formation and style.

The hollow men are characterized by a deficiency in both the capacity for desire and the ability to engage in deliberate action. They become void of words and are awaiting their fate. Life is useless and is without any purpose. A lack of discernible purpose or accomplishment is noticed in the given context. In this particular scenario, individuals congregate along the riverbank situated in the realm of the underworld, patiently for the arrival of Charon, the Ferryman responsible for transporting them to the other world of death. They experience profound despondency due to their lack of spiritual conviction or a sense of purpose rooted in trust in God. This ambiguity might be interpreted in two contrasting ways, indicating either a pessimistic or optimistic outlook for the future. Rather than engaging in a productive endeavour, that is going around the mulberry trace, they choose to navigate around the prickly pear, a plant that provides no benefits but instead presents them with thorny obstacles. According to the poet-

> Here we go round the prickly pear
> Prickly pear prickly pear
> Here we go round the prickly pear
> At five o’clock in the morning. (Eliot, lines 68-71)

Moreover, the shadow of fear and doubt engulfs them. While their intentions may be commendable, their actual performance may not align with their stated goals. This phenomenon might be attributed to a lack of resilience in their character, resulting in an inability to reach firm conclusions and therefore deferring important choices and obligations. The aforementioned observation suggests that those characterized as hollow men would depart from the world while engendering a sense of subdued communication over their lack of success and feelings of disappointment. The hollow men are deemed incapable of redemption due to their inherent lack of value warranting salvation. They are unable to articulate their requests for divine favour. They perish with a feeling of failure. The individual's existence has been characterized by a subdued and feeble expression, suggestive of apprehension and a sense of impending doom.

Conclusion:

To conclude, psychoanalytic criticism as a subject of consideration and concern for reading this poem brings forth all the psychological problems a modern man faces in an apparently meaningless world. It is represented as the ‘Cactus Land' where the hollow men present the lack of courage to activate their power or positive values. Along with the poet, it can be said that the phase where modern people live and their belief is shattered into pieces after the First World War. He expresses the inner world of the spirit by duly abandoning the meaningless outer world of darkness. They have been forgetting the attachment and the cultivation of compassion. They only exhibit their meanness in creating utter chaos and disorder. The eye-symbol is exploited by the poet-

> The eyes are not here,
> There are no eyes here;
> In this valley of dying stars,
> In this hollow valley,
> This broken jaw of ours lost kingdom (Eliot, lines 52-56)

The eyes are conspicuously lacking inside the realm of twilight inhabited by the hollow men. Their gaze was intertwined with the eternal celestial body, and their physical attributes were shown just as a potential means to elicit both optimism and trepidation. The phenomenon of star fading may be attributed to the actions of individuals who are exhibiting behaviours reminiscent of lifeless beings, while they engage in begging activities. They resemble the dry grass of a desert. They will engage in the act of prayer towards the fragmented stones that were fashioned by their own hands. These individuals tend to avoid direct confrontation or interaction. The cessation of existence for the planet occurs not by a boisterous proclamation, but rather through a distressing utterance.

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An Empirical Study on the Effects of HRM Practices on Job Satisfaction, Performance and Proficiency among Employees in the RMG Industry in Bangladesh

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Abstract:

The aim of this study is to investigate the influence of HRM practices on employee performance, proficiency and job satisfaction of the RMG sector in Bangladesh. RMG industry in Bangladesh is one of the most important in the world, contributing to over 80 percent of the country's export earnings. HRM practices provide a framework and a formal structure to plan, assess, and manage employee performance. The review on the related literature in the area of HRM practices, employees' performance and proficiency and job satisfaction of RMG studied have provided many insights for the study. There had not been enough study done on HR-related issues in Bangladesh's RMG industry. Even in the global arena, analogous studies in underdeveloped nations have remained infrequent. The current study seeks to bridge this gap by examining the impact of practices of HRM on employee performance and efficiency mediated by job satisfaction. The study is broken into the steps to attain the goal. The scholarly review and study gap are originally according to earlier studies that were specified. Next, the research methodology of the inquiry has been explained. The third portion of the article provides the analysis, findings, and debates. Finally, conclusions are offered together with observations and recommendations that have limits. This study may be useful to academics, researchers, policymakers, practitioners, scholars, as well as domestic and international businesses in Bangladesh and a number of similar countries in the world.

Keywords: HRM, job satisfaction, performance and proficiency, RMG industry, Bangladesh.

1. Introduction

The acronym "human capital" signifies the fact that people are an organization's the most crucial resources. HRM deals with the workforces who work in an organization. HR is more significant, weighty and valuable resources than other resources (financial, physical, information etc.) in an organization because the effective utilization of other resources depends on skilled manpower and has also vitality. HRM is a discipline with the goal of fostering and supporting employee development, recruiting, and power to boost productivity and happiness (Mutua, 2017).

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Activities related to HRM can be a strong, universal treatment for employees who lack confidence in their skills, attitudes, and talents (Atteya, 2012). When interest is imprisoned in the workforce, as it is in today's information firms, best HR practices are the only way to guarantee business organizations' ongoing success (Shaukat et al., 2015). In recent years, HRM has become a core component of many organizations, with one of their fundamental duties being to provide engaged workers to their employers," according to Manzoor (2016).

This study aims to investigate the influence of HRM practices on worker productivity and satisfaction with work in Bangladesh's RMG businesses in an effort to solve the aforementioned challenges, as well as explore the mediated function of job fulfillment for staff in relation to HRM practices and worker performance in RMG industries. Effective HRM is now more crucial than ever in developing-country development projects (Bennell, 1994; Budhwar & Debrah, 2001).

1.1 Statement of the Problem and Research Questions:

This study's research questions are on the primary HRM practices that impact worker's efficiency, performance and their happiness in the places where they perform. The framework created in this study addresses the exhibited research issues:

(a) Have HRM practices a significant impact on employee performance and proficiency?

(b) How can HR practices generate a positive impact on employee performance and proficiency?

(c) Does job satisfaction mediate the link between HRM practices and employee performance?

2. Objectives of the Study

The prime objective of this research study is to explore the impact of HRM practices on workers performance and proficiency in the RMG sector in Bangladesh during the length of the study period. In order to achieve the key objective of the study, this will even address many specific objectives:

a. To investigate how and to what degree HRM practices impact workforce performance and proficiency;

b. To Identifying and measuring the degree of correlation between HR practices and employee performance through the role of job satisfaction in the RMG sector in Bangladesh; and

c. To recommend the measures to improve HR practices, employee performance and proficiency and job satisfaction.

3. Review of Related Literature

3.1 Human Resource Management:

HRM is defined by Armstrong (2006) as a systematic and intentional approach to managing one of the most important assets of an organization, which is its workforce, which both individually and collectively contributes to the achievement of its goals. All managerial choices and practices that directly affect the people, or those with HR, who work for the company are included in HRM. It is the set of organizational activities directed at acquisition, development, motivation, maintenance and proper utilization an effective workforce for the purpose of achieving predetermined goals.

3.2 HRM Practices:

HRM practices are critical to a successful integration into the global industrial environment. HRMPs are also critical to the effective and proficient application of HR practices to achieve corporate goals and optimal execution by personnel. Furthermore, successfully executing HRMPs leads to pushing, holding representatives to increase both personal and organizational performance (Jouda et al., 2016).

According to F. Ahamed (2012), "there is an increasing concern in Bangladesh that consumer demand for ready-made apparel may decline, and social conformity in the RMG sector is an essential requirement for the majority of the world's garment customers that ensures rights for workers, standards for labor, equitable working conditions, and a Code of Conduct."

3.3 Employee Performance:

According to Emami et al. (2013), worker productivity supports the survival and development of businesses. Some argue that human resource management strategies should be seen as a critical component for an organization's success by increasing worker productivity (Al-Homayan, 2013). Because of its high labor intensity, the readymade garment (RMG) industry places a premium on methods of HRM. Employee performance is defined as the outcomes reached and activities accomplished by employees at work while adhering to company objectives and aiming for expected results (Anitha, 2014).

3.4 Job Satisfaction:

Job satisfaction relates to whether or not employees are comfortable and satisfied at work, and whether or not their requirements and desires are met. Job satisfaction is significant in terms of one's ideas or feelings about the nature of one's employment (Tooksoon, 2011). Employee satisfaction is defined as a joyful or favorable emotional state resulting from an assessment of one's job or professional history. HRM methods have a direct and considerable impact on employee work performance through job satisfaction among RMG employees. It is noted that the challenges of HR practice in these areas are severely inadequate.

3.5 HRM Practices and Employee Performance:

The empirical studies are considered to be an extensive collection of research that demonstrates the connection among human resources procedures and job performance (Gerhart et al., 1992; Haddock-Millar et al., 2016); these research investigations have been conducted in a variety of industries and countries, and most of them indicate a positive correlation between human resource practices and employee performance.

3.6 HRM Practices and Job Satisfaction:

Since HR practices and work happiness have been the topic of substantial research in many parts of the world, it is considered that they are strongly connected to employee satisfaction (Ting, 1997). The relationship between human resource practices and job satisfaction has been studied empirically in a variety of sectors and there is a wealth of scholarship on how these practices affect other factors such as execution, commitment, and commitment (Al-Khasawneh, 2013; Balozi & Aman, 2014; Tabiu & Nura, 2013). Given this, there's a significant relationship of hiring procedures and job satisfaction.

3.7 Job Satisfaction and Employee Performance:

The link between work happiness and employee performance is significant and falls under the purview of organizational psychology. As a result, multiple studies have sought to investigate the relationship between performance and job satisfaction in various industries (Judge et al., 2001). Employee conduct should be prioritized over organizational results in the idea of performance. There is a relationship between work happiness and staff productivity.

3.8 Mediating Role of Job Satisfaction between HR Practices and Employee Performance:

According to Rothenberg et al. (2017), satisfaction with work improves employee behavior by improving devotion, effectiveness, loyalty, and connection while lowering employee turnover, incidents, grievances, tardiness, and absenteeism. Job satisfaction has a positive impact on employee performance through its role as a mediator (Khan et al., 2016). As a result, work satisfaction acts as a bridge between approaches to HRM and workforce efficiency and competency.

3.9 HRM Practices and RMG Industry:

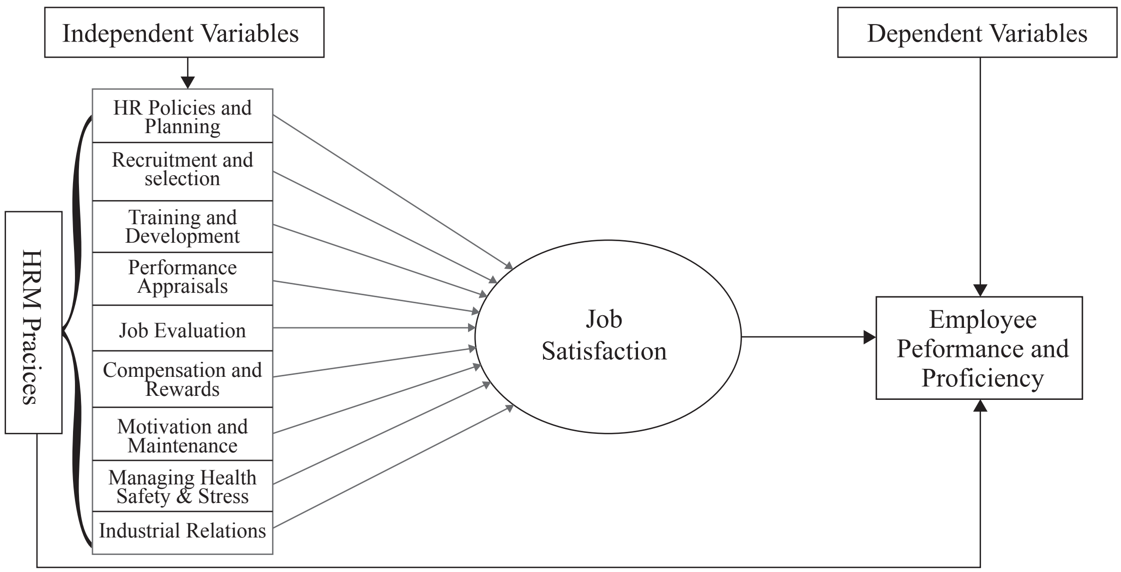
Particularly in the Readymade Garments (RMG) industry, the role of HRM practices in fostering employee satisfaction becomes critical due to multifaceted labor issues, necessitating the development of appropriate organization-level frameworks and mechanisms for stakeholder engagement (Stahl et al., 2020). Human resources in the RMG industry are susceptible to high workloads and job stress that cause low job satisfaction and work performance. RMG is Bangladesh's largest labor-intensive manufacturing industry and is the world's second-largest apparel exporter (Asian Center for Development, 2020). This industry serves as the country's largest employment hub. With its significant contribution of 83% to the national economy through exports (Hassan, 2021), the RMG industry has a crucial role in shaping Bangladesh's economic landscape. As a result, the RMG industry faces a substantial gap compared to its Chinese counterpart, which boasts four times more apparel business due to its success in labor productivity (Uddin et al., 2019).

Furthermore, the RMG industry primarily consists of family-owned organizations (95%), where HRM practices may lack an adequate level of professional framing to engage and retain talents effectively, ultimately hindering the development of long-term competitive advantages (Madison et al., 2018; Pandey et al., 2018). Given the labor-intensive nature of the RMG industry and its current state of HRM practices, studying the relationship between HRM practices and employee engagement in Bangladesh's RMG industry becomes imperative to address the pressing issues and identify opportunities for improvement.

4. Conceptual Research Framework

A number of studies have found that high levels of employee satisfaction improve workers' ability to do their jobs. It has been presented the study's recommended conceptual framework shown the impact of HR practices on work performance and skills through satisfaction.

Figure 1: Conceptual Framework Schematic Diagram



HRM Practices (independent variables) is related to the parameter that is dependent (employee performance), HRM Practices is related to the variable that serves as the mediator (job satisfaction), and employee job satisfaction is related to the depending variables (the worker performance). According to the previous literature, HRM methods have a significant impact on worker performance and happiness. As a result, it makes logical to characterize the relationship between HRM procedures and worker efficiency by include job satisfaction as mediating component.

5. Research Gap

HRM strategies have a substantial impact on worker performance across all industries. Therefore, it has a favorable effect on worker proficiency and job satisfaction in Bangladesh's ready-to-wear industry. Human resource management strategies also effects on employee performance and job satisfaction in garments sector have been explored in the past, but little research has been done on how they affect several factors in RMG industry. Following an examination of some of the associated research, it became clear that most studies sought to assess employee performance and work satisfaction from the perspectives of employees in the banking, non banking, financial institutions and big industrial areas rather than those in the RMG sector.

6. Research Methodology

6.1 Research Design:

The investigation being conducted now is quantitative in nature. The inquiry is quantitative, and the descriptive research design is being applied. Exploratory investigations are a useful tool for learning "what is happening, seeking new insights, asking questions, and assessing phenomena in a new light".

6.2 Population and Sample Size:

Our targeted population and sample size were 560 personnel from the selected RMG industries make up the study's sample size. Located in Dhaka are the Ha-Meem Company, Beximco Designs Ltd., Ananta the Group, Knittexpo Ltd., etc. Among the companies in the Gazipur district are Rupashi garnents Ltd., Juvenile Sweaters Ltd., Esprit apparels Ltd., Advance sweater industry Ltd., Eva sweater Ltd., Dekko Garments Ltd., Nexus sweater Ltd., etc. The following companies are based in Mymensingh: TM Textile and Garment Ltd., Pioneer Knitwear's BD Ltd., Sultana Sweaters Ltd., Royal Industries Park Garments, Green Textile Ltd., Mahdeen Sweaters Ltd., etc. Marina Apparels Ltd. is situated in Narayangonj, Bangladesh; Everbright Sweater Ltd., Knit Asia Ltd., Shin Shin Apparels Ltd., Ayesha Clothing Company & Ayesha Washing Ltd., Vintage knitwears ltd., Fountain garments manufacturing ltd., etc. are located in Savar. The questionnaire includes a brief overview of the topic material and the study's objectives. The poll included 43 questions. 560 questionnaires were distributed, and 197 were either not submitted or were returned but were incomplete. In all, 363 questionnaires have been received in a usable state. In considering this, the overall response rate was 64.8%. It took about 5 weeks to distribute the survey and collect employee input.

6.3 Data Collection:

The technique for gathering data is through questionnaire surveys. A series of surveys were designed in order to gather crucial data, and feedback from various staff members holding different levels of the organization was asked. The major information has been gained through the use of a questionnaire as well as in-person interviews and focus group discussions (new information gathered for the purpose of the problem at hand). The secondary data needed to complete the study effectively was gathered from a variety of sources. The study's materials included lecture notes from HR department for RMG industries, the websites of the chosen institutions, as well as a number of books, newspaper, and publications.

6.4 Data Treatment:

The HRM practices tool created by Qureshi et al., 2010 scale included 43 items for the purpose of the current study. These items included variables. The Likert scale used in the questionnaire was set up as follows: In the questionnaires, the ratings key indicated below was employed. Key: 1=strong disagree, 2=disagree, 3= neutral, 4= agree, 5=strongly agree. The data was processed into an Excel sheet for first data input of the results and then into the SPSS program for variable assessment.

6.5 Hypotheses Development for the Study:

The hypotheses were developed and produced as part of this research. Given the following recent empirical findings:

H1: HRP has a positive impact on employee performance and proficiency.
H2: R&S positively influences employee performance and proficiency.
H3: T&D significantly effects employee performance and proficiency.
H4: PA positively impacts employee performance and proficiency.

H5: JE has a significant influence on employee performance & proficiency.
H6: C&R positively effects employee performance and proficiency.
H7: M&M positively impacts employee performance & proficiency.
H8: HSS effectively influences employee performance and proficiency.
H9: IR positively effects employee performance and proficiency.
H10: JS positively influences employee performance and proficiency.

6.6 Test of Reliability and Validity:

Reliability analysis calculates the Cronbach's coefficient alpha to gauge the internal dependability of the constructs. The survey instrument is reliable and error-free. The reliability and validity of the measurement model were evaluated before moving on to the hypothesis testing.

Table 1: Results of Reliability Test

Variables	No. of Items	Cronbach's Alpha	rho_A	Composite Reliability (CR)	Average Variance Extracted (AVE)
HR Planning (HRP)	3	0.860	0.876	0.887	0.503
Recruitment & Selection (R&S)	3	0.797	0.841	0.852	0.519
Training & Development (T&D)	5	0.642	0.816	0.898	0.594
Performance Appraisal (PA)	4	0.730	0.811	0.825	0.529
Job Evaluation (JE)	3	0.723	0.778	0.817	0.501
Compensation & Rewards (C&R)	4	0.852	0.884	0.894	0.536
Motivation and Maintenance (M&M)	5	0.698	0.712	0.801	0.514
Health, Safety & Stress (HSS)	4	0.768	0.792	0.838	0.516
Industrial Relations (IR)	3	0.786	0.801	0.851	0.537
Job Satisfaction (JS)	4	0.689	0.698	0.813	0.522
Employee Performance (EP)	5	0.756	0.785	0.815	0.526

Source: Survey data

According to table 1, it displays the scores of Cronbach's Alpha in the following variables: HRP, R&S, T&D, PA, JE, C&R, M&M, HSS, IR, JS, EP which are 0.860, 0.797, 0.642, 0.730, 0.723, 0.852, 0.698, 0.768, 0.786, 0.689, and 0.756 respectively. Since every value of Alpha is more than0.6, it can be concluded that every measurement is essentially consistent and, as a result, reliable. The recommended values for CR and AVE must be higher than 0.8 and 0.5, respectively. The variables' CR values are 0.887, 0.852, 0.898, 0.825, 0.817, 0.895, 0.801, 0.838, 0.851, 0.813 and 0.815 correspondingly. Additionally, the variables' AVE values are, in order, 0.503, 0.519, 0.594, 0.529, 0.501, 536, 0.514, 0.516, 0.537, 0.522, and 0.526. It implies that the convergence validity has been shown by showing that the CR and AVE are in perfect condition.

Table 2: Validity of Constructs (Fornell & Larkcers Criterion)

Variables	HRP	R&S	T&D	PA	JE	C&R	M&M	HSS	IR	JS	EP
HRP	0.254										
R&S	0.992	0.887									
T&D	0.910	0.507	0.264								
PA	0.553	0.365	0.850	0.435							
JE	0.784	0.637	0.722	0.864	0.774						
C&R	0.887	0.792	0.785	0.712	.492	0.856					
M&M	0.163	0.267	0.728	.684	.527		0.546				
HSS	0.210	0.484	.719	.759	.483	0.564	0.858	0.543			
IR	0.638	0.121	0.642	0.634	0.130	0.767	0.782	0.952	0.532		
JS	0.752	0.230	0.898	0.786	0.768	0.789	0.876	0.892	0.722	0.422	
EP	0.215	0.238	0.841	0.742	0.546	0.812	0.788	0.892	0.876	1.022	0.119

Source: Survey data

Table 2 shows the outcomes of the criteria used by Fornell and Larckers to assess discriminant validity. The requirements state that a variable's square roots of an AVE value should be greater than the variable's correlation with other variables. The table shows that there is a greater than zero correlation between each given variables and the square of the root of the AVE. Thus, the validity values are established.

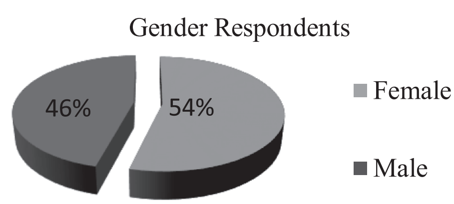
7. Data Analysis, Results and Discussions

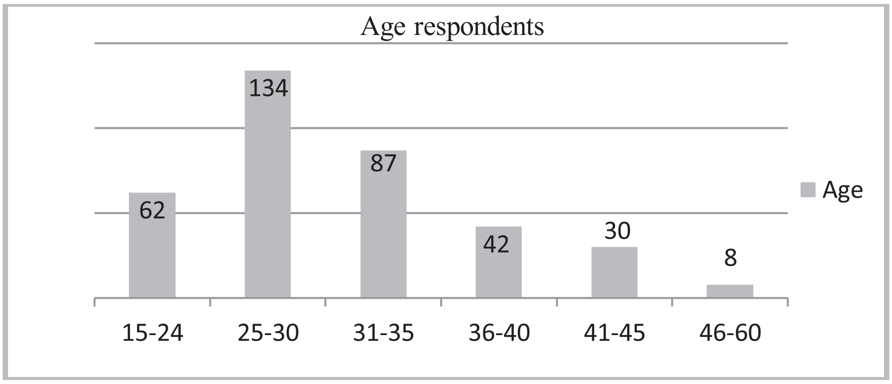
We used the enter-wise strategy to do a number of regression analyses on our data. In this scenario, a multiple regression analysis was performed on the dataset's separate variables (the dependent and independent variables). Ordinary Least Squares (OLS) [i.e., Y= a + bx] was the estimate method used. In order to do this, we take into consideration the following model specifications, using the employee performance as the dependent variable and the HR practices as the independent variables: EP= ßO+ß1(HRP)+ß2(R&S)+ß3(T&D)+ß4(PA)+ß5(JE) +ß6 (C&R) +ß7(M&M)+ ß8 (HSS)+ß9(IR)+ß10(JS)+e ...... Model (1),n Where: ß0, ß1, ß2, ß3, ß4, ß5, ß6, ß7, ß8, ß9 and ß10 are the regression co-efficient. Correlation, R, R2, variance, analysis of variance (ANOVA), and the t statistic were used to assess how well the mode-1 suited the data and conclusions.

7.1 Demographic Portrait Analysis:

Figure 2: Demographic profile of selected employees on the basis of gender and age

Gender	Frequency	Percent
Male	167	46
Female	196	54
Total	363	100





Source: Survey data

There were 560 respondents intended to survey but responses of actually 363 employees found valid of which 167 respondents (46%) are male and 196 respondents (54%) are female employees. There are 62 responders aged 15 to 24 age, 134 between 25 to 30 age, 87 between 31 to 35, 42 respondents 36-40, 30 respondents are 41-45 ages and 8 respondents are between 46 and 60 ages.

Table 3: Demographics respondents based on education, experiences & income level

Education Qualification	Frequency	Percent	Job Experience	Frequency	Percent	Monthly Income	Frequency	Percent
Undergraduate	176	48	Less 5 years	108	30	Below 12k	105	29
Graduate	112	31	5-10	192	53	12k-20k	143	39
Post-graduate	58	16	11-15	52	14	21k-30k	55	15
Others	17	5	16-20	07	2	31k-49k	38	11
			21 above	04	1	50k above	22	06
Total	363	100	Total	363	100	Total	363	100

Source: Survey data

In terms of educational background, 31% of employees hold graduate degree, 16% hold a post-graduate degree, 48% hold an undergraduate degree that is the highest, and 2.85% hold another type of degree. Additionally, the majority of employees 39% are at the income level of tk. 12k-20k, 29% is of tk. below 12k, 15% is of tk. 21k-30k, 11% is of tk. 31k-49k and 6% is of 50k or more.

7.2 Descriptive Statistical Analysis:

The average number of people who participated for each hypothesis is averaged and standard deviations are used to relate employee performance, a dependent variable, to HRM practices. This research study's descriptive analysis is presented in the table below.

Table 4: Descriptive Statistics Analysis

Variables	Average Mean	Average Std. deviation	N
HR Planning	3.58	0.963972	363
Recruitment & Selection	4.72	1.296689	363
Training & Development	6.94	0.910748	363
Performance Appraisal	5.21	1.005416	363

Job Evaluation	4.63	0.943662	363
Compensation & Rewards	5.36	1.122928	363
Motivation and Maintenance	4.62	0.927515	363
Health, Safety & Stress	3.98	0.898621	363
Industrial Relations	4.08	0.982372	363
Job Satisfaction	5.12	1.284535	363
Employee Performance	5.44	1.406929	363

Source: Survey data

According to table 4, a majority of respondents believe that human resources planning (Mean=3.58 & Std. variance =0.963972) is the most influential element on RMG personnel's productivity and job satisfaction. Another significant aspect influencing employee performance and job happiness are R&S (Mean=4.72 & Std. deviation=1.296689), T&D (Mean= 6.94 & std. deviation= 0.910748), PA (5.21 and std. deviation of 1.005416), JE (4.63 and std. deviation of 0.943662), C&R (5.36 and std. deviation of 1.122928), M&M (4.62 and std. deviation of 0.927515), HSS (3.98 and std. deviation of 0.898621), and IR (4.08 and std. deviation of 0.982372).

7.3 Correlation Analysis:

Correlation analysis uses the score to get the multi-item values' mean for a construct. When the result falls between r = 0.50 and 1.0 or r = -0.50 and 1.0, Lind et al. (2010) claim that the connection is high.

Table 5: Correlation Matrix between the Management of HR Approaches and Employee Performance

Variables	HRP	R&S	T&D	PA	JE	C&R	M&M	HSS	IR	JS	EP
HRP	1										
R&S	0.524	1									
T&D	0.725	0.446	1								
PA	0.690	0.602	0.667	1							
JE	0.702	0.588	0.719	0.740	1						
C&R	0.396	0.628	0.351	0.672	0.561	1					
M&M	0.701	0.422	0.673	0.635	0.653	0.419	1				
HSS	0.632	0..537	0.644	0.523	0.562	0.672	0.729	1			
IR	0.478	0.609	0.648	0.746	0.352	0.796	0.574	0.474	1		
JS	0.568	0.712	0.753	0.738	0.603	0.561	0.576	0.792	0.622	1	
EP	0.412	0.391	0.756	0.643	0.461	0.657	0.748	0.661	0.572	0.732	1

Source: Survey data;
Correlation is significant at the 0.01 level (2-tailed)

According to table 5, demonstrates the independent and positive correlations between the variables as well as their significance at 1% levels. As a result, the study's first hypothesis was accepted. The highest correlation (r =0.412) exists between HRP and EP, followed by the link (r =0.391) between R&S and EP; (r =0.756) between T&D and EP; IR and EP (r= 0.572); and JS and EP (r= 0.732). Others, such as HRP and EP (r =

0.412), R&S and EP (r = 0.391), and JE and EP (r = 0.461), do not exhibit link with EP. With reference to the ninth HR practice, C&R and IR exhibited the greatest association (r = 0.796), followed by HSS and JS (r = 0.792). All of the above variables therefore significantly affect employee competency and performance through job satisfaction.

7.4 Regression Analysis:

An analysis was conducted using multiple regressions to discover the characteristics that are important to employee performance, as mentioned in the model. Table 6 and 7 show the summary measurement and ANOVA derived by the regression analysis using the enter-wise variable selection.

7.4.1 Model Summary:

Table 6: Correlates with Employee performance & proficiency and Model Summary

Model	R	R square (R2)	Adjusted R square (R2)
1	0.787	0.572	0.502

Predictors: (Constant), HRP, R&S, T&D, PA, JE, C&R, M&M, HSS, IR, JS

As shown in Table 6, the correlation coefficient value (R) is equal to 0.787, which implies that there is a somewhat favorable association between employee performance and all independent variables. However, only 57.2% can be attributed to HRMP. The adjusted (R2) value of 0.502 indicates that the factors may significantly explain a variation in employee performance.

7.4.2 Confirm the Model Fitness:

The analysis of the effects of HRM practices on employee performances produced statistically significant results according to the ANOVA test results.

Table 7: ANOVA

Model		Sum of Squares	d.f.	Mean Square	F	Sig.
1	Regression	40.112	5	6.302	8.986	0.000
	Residual	35.778	48	0.628		
	Total	75.890	53			

Predictors: (Constant), HRP, R&S, T&D, PA, JE, C&R, M&M, HSS, IR, JS
Dependent Variable: EP

The table 7 indicates that the threshold for significance is smaller than o.o5 or (5%), indicating that there is a link among EP and HRMP and that the hypothesis is dependable. Five hypotheses are proposed, and the outcomes are given. The value of F (F=8.986 and P = 0.000) indicates that this variation is extremely significant.

7.4.3 Coefficients of Determination:

Table 8: Coefficients for Predictors of employee performance and proficiency

Models-1	Un standardized Coefficients		Standardized coefficients	T	Sig.
	ß	Std. Error	Beta		
(Constants)	2.273	1.242		1.126	0.017
HR Planning	-0.014	0.17	-0.291	-0.193	0.112
Recruitment & Selection	-0.128	0.065	-0.019	-0.173	0.082
Training & Development	0.035	0.082	0.305	1.152	0.022
Performance Appraisal	-0.322	0.071	-0.117	2.121	0.874
Job Evaluation	-0.431	0.058	-0.273	-0.341	0.155
Compensation & Rewards	0.096	0.078	0.396	0.581	0.024
Motivation and Maintenance	0.067	0.212	0.527	1.271	0.008
Health, Safety & Stress	0.088	0.098	0.354	0.298	0.002
Industrial Relations	0.122	0.042	0.421	2.127	0.023
Job Satisfaction	0.083	0.059	0.512	0.319	0.012

Source: Survey data

Table 8 shows that JS, HSS, IR, M&M, T&D, and C&R all have positive effects on EP. In RMG industries, it has been discovered that T&D, C&R, M&M, HSS, IR, and JS significantly affect employee performance and competency. Table 8 shows that HRP, R&S, PA, and JE have little or little impact on employee performance and competence in the RMG sector.

Table 9: Hypothesis testing and its results

Hypothesis	Results
H1: HRP has a positive impact on employee performance and proficiency.	rejected
H2: R&S positively influences employee performance and proficiency.	rejected
H3: T&D significantly affects employee performance and proficiency.	accepted
H4: PA positively impacts employee performance and proficiency.	rejected
H5: JE has a significant influence on employee performance & proficiency.	rejected
H6: C&R positively affects employee performance and proficiency.	accepted
H7: M&M positively impacts employee performance & proficiency.	accepted
H8: HSS effectively influences employee performance and proficiency.	accepted
H9: IR positively effects employee performance and proficiency.	accepted
H10: JS positively influences employee performance and proficiency.	accepted

We endorse the null hypothesis for each of H1, H2, H4, and H5, as shown in table 9 where every p-value > 0.05 in evaluates 1, 2, 4, and 5 show that there exists no statistically important correlation between worker productivity and expertise and HR strategy, hiring and hiring decisions, evaluations of performance, and job evaluation. Besides, as a result of the statistically effective link between employee performance and proficiency (EPP) and training and development, compensation and rewards, motivation and maintenance, health, safety, and stress, industrial relations, and job satisfaction, we accept the alternative hypothesis of H3, H6, H7, H8, H9, and H10.

8. Major Research Findings and Recommendations

8.1 Findings of the Study:

According to the results of the correlation and regression analyses conducted on the relationship and impact of HRM practices on employee performance and job satisfaction in Bangladesh's RMG industries, All of the HRM practices parameters investigated in this study were shown to be significantly and favorably connected to employee performance and work satisfaction.

Additionally, it shows that although while none of the tenth traits that have an influence on HRM practices are statistically significant at the 5% or 10% levels, they are all favorably related to employee performance and job satisfaction. Hypotheses 1 and 2 of the current investigation are thus disproved. HR approaches, recruiting, and selection have a detrimental effect on employee performance and work satisfaction. Employee performance may be improved via training and employee participation.

The most important predictor of employee success, according to multiple regression analysis, was training. As a consequence, Hypothesis 3 is accepted since it falls inside an acceptance zone with a large t ratio. The accompanying t statistics for performance analysis and job assessment, however, have a relatively small influence on worker productivity and job satisfaction. As a result of their modest t ratios and locations inside the rejection zone, hypotheses 4 and 5 are both disproved.

8.2 Recommendations of the Study:

The results imply that HRM procedures improve worker performance. Therefore, in order to achieve their objectives, firms should use these strategies. The companies have to make use of different kinds of recognition and incentive schemes to encourage high-performance conduct for humans. The following legislative measures could be deemed beneficial in this situation.

- Organizations should adopt and continue to execute all HRM practices in accordance with Bangladesh Labor Law 2006.

- Organizations ought to pursue careful HR planning. They will use a planning approach for human resources to create a successful strategy.

- The recruiting and selection process should be carried out with great care, depending on the employee's greatest talents. The right selection procedures must be used to choose candidates based on the necessary skills, knowledge, disposition, and credentials.

- Organizations should implement appropriate performance review procedures and systematic job evaluations that lead to salary increases, employee promotions, and training that improve employee performance and work satisfaction.

- Wages, remuneration, and prizes should be modified to account for additional payments, inflation, and work-life balance.

- Industries must maintain a suitable and proper "safety and security law" for workplace safety. Tenth, maintain a quality culture and prevent workplace stress and misbehavior.

- Employee satisfaction rises when his performance is appraised on the basis of his contribution to overall objectives.

Lastly, it is recommended that RMG industries update their human resource practices since it is apparent that HRM practices considerably improve employee performance and aid in the accomplishment of the particular objectives of the organization.

9. Limitations, Future Directions and Practical Implications of the Study

9.1 Limitations of the Study:

This study examines the correlations between handfuls of variables. The close connection of other moderating factors, such as syndicalism and management style, has received limited research. These unexplored practices might be the focus of future research. The study only addresses the RMG industry in Bangladesh. Similar studies might be done for Bangladesh's other industries. The study is cross-sectional in design, and data is only once collected from respondents, due to a lack of resources and scheduling. As a result, bigger sample sizes may be accommodated in future investigations. We used questionnaires to obtain primary data, therefore a great number of questions were needed for the necessary study, but it was not feasible. We gathered information from garment workers and subsequently represented it in our study report; nevertheless, it is conceivable that not all of the material was completely available since employees' concealed important information to maintain confidentiality.

9.2 Future Directions of the Study:

The current investigation produced a number of ideas that will be useful for further research. Case studies are an intriguing additional method that future research might use to confirm the results of this investigation. This document may be useful to academics, researchers, policymakers, practitioners, students, and local and foreign enterprises in Bangladesh and other comparable countries. Depending on the demands of their workforce, many firms adopted various human resource management strategies to gain a competitive edge. As a result, this study will assist in identifying and investigating prospective future research areas and opportunities in HRM. Overall, this study can help to establish an exceptional understanding of HRM practice in Bangladesh's RMG business and significantly enhance scientific understanding of the research issue.

9.3 Practical Implications of the Study:

The emphasis should be on the successful implementation of HRMPs in order to raise employee performance to new heights and improve their effectiveness. In order for all garment employees to perform more effectively at their places of employment, they must provide for both their mental and physical well-being, ensure workplace safety, and help them manage stress. Employee performance will be higher in an environment where employee satisfaction and performance are closely associated than it will in one where none of those factors are present. The data analysis shows that job happiness as a mediator affects workers' productivity and effectiveness. The results of this study offer helpful information for researchers on the literature on employee performance. The fact that this study offers new insights on the various HRM functions would be helpful for the Bangladeshi clothing sector. The most recent study gap in the body of work on the use of HRM approaches will be filled by these initiatives.

10. Conclusions

The current study looked into how HRM practices and worker performance related to people employed in the ready-to-wear sector. The objective of HR administration is to maximize workers' positive contributions to companies. It is therefore crucial for cement businesses to modernize their current HRM procedures and introduce fresh, cutting-edge HRM practices. Line managers should be involved in the process of creating or revising HRM practices, and surveys should be periodically distributed to employees to find out how satisfied they are with the current procedures. It is recommended that the firm adopt innovative performance appraisal approaches such as 360^{O}, which facilitate the collection of employee performance data from diverse sources. The organization's culture should place a high emphasis on training and growth. Employees should participate in training programs offered by organizations to advance their knowledge and abilities. Both behavioral and technical training are possible. These kinds of training courses ought to be offered. The success of a company also depends on the efficient management of its people resources. The findings supported the hypothesis that there is a connection between employee performance and HRM procedures. The study found a strong correlation between employee performance and HRM practices as well as employee happiness from the perspective of the construction industry. The study found a strong correlation between employee performance and HRM practices as well as employee satisfaction from the perspective of the RMG industry. There are several fascinating theoretical and practical implications to the discoveries. Initially, HRM practices can help with developing additional obligations. Job satisfaction is one viewpoint that has been found to improve worker performance. Secondly, this model was developed to show how HRM practices, worker happiness, and employee productivity are related, especially for those in the construction clothing sector. Thirdly, the outcome has helped the literature develop new knowledge on the mediating factor of employee satisfaction. Finally, HRM procedures should be strictly followed in order to boost employee performance and satisfaction. The organization won't be able to improve employee performance if HRM practices can't be implemented.

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Challenges and Requisite Skills of Forensic Accounting in Bangladesh: A Theoretic Approach

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Abstract:

As the time passes we need to come up with new ideas and renovated ways of accomplishing task. There is no place for benign and ingenuous entity to survive as the world is facing innumerable scandals in almost every sector of our life. So the issue of being vigilant and scrupulous has attained the very opportune significance to escape serious negative corollary of these scandals in our individual, organizational and professional life. Every sector of professionalism now demands delicacy, subtlety and dexterity in their performance. This very notion is also apposite for an accountant. Auditing is one of the foremost responsibilities of an accountant. Forensic accounting is the dimension for perfect execution of auditing to uncover fraud and deception. The world of forensic accounting is still advancing with more relevance and prevalence with this contemporary present world than ever before. The numerous instances of financial offences in Bangladesh's financial sectors make it abundantly evident that the use of forensic accounting procedures in fraud detection is still in its infancy. This paper is presented as an example of qualitative research. This paper is intended to analyze the present situation of application of forensic accounting in Bangladesh, to identify the required skills and expertise to implement forensic accounting and to identify the existing challenges that Bangladesh needs to overcome.

Keywords: Forensic Accounting, Present Situation, Required Skills, and Challenges in Bangladesh.

1. Introduction

In today's competitive world of business and competitive platform of execution of business activities, it is highly desired that every professional should have their core skills ingrained in their personalities in such a way that they seemed to be their inherent and inborn characteristics of them. Now every professional need to prove their caliber to merit the respect and remuneration they expect to be given to them .Complexity and diversified issues now demand perfect and delicate way of execution of task to secure a desired position in the field they are working for. Because of how complicated this case is, it is best left to experts like forensic accountants. Accountants are typically tasked with accurately creating a company's financial statements at year's end to reflect the real and fair worth of its assets, obligations, and profits with the necessary disclosures.

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Furthermore, the firms Act 1994 as it applies to Bangladesh mandates that the financial accounts of these firms be audited by members of the Institute of Chartered Accountants of Bangladesh (ICAB) in order to guarantee accurate and fair value.

To address these issues, a specialized area of accounting called "forensic accounting" that combines auditing, accounting, and investigation has gained attention. The goal of forensic accounting is to identify any fraud or financial crime that has already occurred or is currently being committed. Forensic accounting possesses the crucial investigation skill needed to find financial scams. Accountants employ modern, up-to-date tools and technologies in their investigation system to enhance forensic work and concentrate on the real picture. The dilemma is whether accountants in Bangladesh are already competent to spot such incidents ahead of their dates but have little incentive to do so, or whether they are not appropriately authorized to look deeper into these kinds of incidents simply because of some glass-doors.

This study examines the flaws in Bangladesh's current system and how forensic accounting closes the gaps in the fight against illicit financial transactions and the requires skills to implement forensic accounting successfully.

1.1 Objective of the Study:

a. To figure out the required skills, knowledge, expertise and technologies to implement forensic accounting successfully.
b. To identify the challenges that impedes on the way to the successful implementation of forensic accounting in Bangladesh.

2. Literature Review

In 2023, Kaplan et al. in Forensic accounting, or FA, examines financial data to seek for any signs of potential criminal conduct. The goal is to anticipate any conceivable covert, clandestine behavior within an organization's financial division. However, forensic accountants are able to discover financial scandals that already took place within the firm in addition to foreseeing future unfavorable financial situations. Using their skills in auditing, investigation, and accounting, forensic accountants try to ascertain whether an individual or company has committed financial wrongdoing that includes theft or fraud. Forensic accounting benefits that students can learn. A program of study focused on forensic accounting may integrate a variety of specializations, including inspection, accounting, research, technological expertise (IT), law, sociological research, and psychology (Kresse, 2008).A wide range of useful knowledge, abilities, and skills would also be introduced to forensic accounting students throughout their academic career. Furthermore, as per (DiGabriele, 2008), an adept forensic accountant needs to possess an array of competencies, such as analytical, communicative, and investigative skills.

Kresse (2008) asserts that students cannot merge accounting skills with other interdisciplinary subjects (such fraud detection and litigation support) with the knowledge they receive from auditing and accounting courses. Through effective forensic accounting education, employees as well as consumers can be made aware of the repercussions that financial malfeasance and fraud have on firms (Honigsberg, 2020). Furthermore, staffs members can learn about the safety measures that need to be done to protect data that could be utilized in financial crimes through forensic accounting training. The skills and knowledge of forensic accountants allow them to stop fraud before it starts. Forensic accounting is a wide subset of expertise for fraud detection services. Forensic accountants actually play a major role in the identification, arrest, and prosecution of individuals involved in illegal activities, including financial falsification, monetary laundering, and theft of information (Honigsberg, 2020).

3. Methodology of the Study

The objectives of the study have been achieved by the utilization of secondary data. This paper demonstrates a particular kind of qualitative study. As secondary sources we have collected data from websites, journals, newspapers, books, bulletins, of various financial institutions.

4. Discussion and Representation

4.1 Forensic Accountant: Required Knowledge, Skills, and Abilities:

In the public sector, forensic accountants perform a crucial function in which they are required to search for indications of fraudulent and shady financial conduct. Digabriele (2008) asserts that forensic accountants need to be well-versed in a variety of skill sets, including accounting, auditing, law, and investigation methods, in addition to having strong moral principles and soft skills. Numerous parts of forensic accounting are outside the scope of auditors' and accountants' typical education, training, and experience. To be a successful forensic accountant, you must have the following knowledge, skills, and/or abilities: the capacity to detect fraud with little or no initial information. In addition to having the necessary professional qualifications as accountants, forensic accountants must also possess some soft skills if they are to succeed in this fascinating field of forensic accounting. This is similar to how every other profession requires a certain set of fundamental skills in order to be successful.

4.1.1 Interviewing:

The forensic accountant conducts interviews as part of their search for information and proof. This task is yet another art the forensic accountant must learn to perform. The forensic accountant needs to be knowledgeable on a variety of interviewing-related topics, including the appropriate order in which to interview parties of interest. A forensic accountant's duties extend beyond just going over the paperwork. Conversations may additionally be utilized to collect information or try to get a deeper understanding of a situation. These individuals could be extremely anxious in some circumstances, but a skilled forensic accountant can put them at ease and help them get the data they need. Moreover, forensic accountants must have the ability to spot deception and know when to gather more information (DiGabriele, 2008).

4.1.2 Mind Set:

One of the most important and difficult to describe or quantify success criteria for forensic accountants is mindset. A good forensic accountant possesses a particular mindset as well as a number of skills. He or she has the capacity to think dishonestly. This trait significantly contradicts the life of ethics and unwavering conviction in honesty of the average auditor. Successful forensic accountants are able to almost instantly detect things that "do not pass the smell test."Sometimes, he or she can sense the irregularity without fully understanding what it is. This individual never entirely trusts or fully distrusts people; they always maintain a healthy level of suspicion. They naturally inclined to question the validity of transactions, documents, and other claims (Singleton & Singleton, 2010).

4.1.3 Detail Orientation:

A forensic accountant should acquire some requisite skills. They should have an orientation to know in detail. It requires intense concentration and focus to recognize small differences and financial anomalies that could be signs of a larger fraud scheme. An attention to detail is crucial for a forensic accountant. Examining financial reports and supporting documentation requires a lot of number-crunching. At all times, the amounts in the supplemental materials must match the amounts on the financial reports. The forensic accountant needs to compare these amounts and record any differences that are found. The ability to be detail-oriented is harder to master than analytical thinking; in essence, this implies you must be able to see past the evident results to identify the causes. An efficient and highly organized person who is detail-oriented would not settle for anything less than a flawless outcome.

4.1.4 Ethical Standard:

As one of the cardinal and foremost responsibility of a forensic accountant is to identify and detect sources of the fraud activities, they themselves should have an ethical standard. If they themselves are not morally up to the mark, it will question the benefit of appointing a forensic accountant. A forensic accountant's investigations should be conducted with the highest honesty, which is a crucial personality trait essential to the accounting profession. If it's not already clear, working in the field should entail this (Davis et al., n. d.).

4.1.5 Insightful:

They should be able to foretell the future happenings and prudent enough to presage the future as it will guide them to prefigure the reactions of the criminal and probable steps the criminals will adopt to hide their crimes. A forensic accountant is highly recommended to acquire the delicate ways of probing and understand the subtlety of the consequences of the different probing techniques to collect authentic and realistic information that is free of misrepresentation and manipulation. In investigative accounting, it is crucial to be able to recognize essential nuances and make thoughtful remarks that could otherwise be missed (Rechtman, 2020).

4.1.6 Tech Savvy:

Individuals functioning as forensic accountants demand being more technology informed given the quantity of technological innovation involved in the sector. For instance, computer forensic accountants demand extraordinary computing talents in order to apply information-analysis technologies to conduct digital forensic investigations. They rely heavily on software and other technologies to discover and evaluate counterfeit financial data in their work (Kaplan et al., 2023).

4.1.7 Communication Skill:

It is unanimously agreed factor that for proper investigation a forensic accountant may have to communicate with diverse group of individuals including lawyers, judges, security officers and accused individuals. While communicating it is inevitable for him to understand both verbal and nonverbal ways of expressing thought. A vigilant forensic accountant is considered able to understand the subtlety and nuances of differences between various forms of nonverbal expressions. This capability will facilitate the process of identifying the fraud and deception financial transactions. Certain forensic accountants provide expert testimony, which calls for them to be able clearly and succinctly explain to juror's intricate and sometimes technical ideas as well as how they relate to the case as a whole. They must also be expert enough to clearly communicate thought his ideas through written communication (Hegazy et al., 2017).

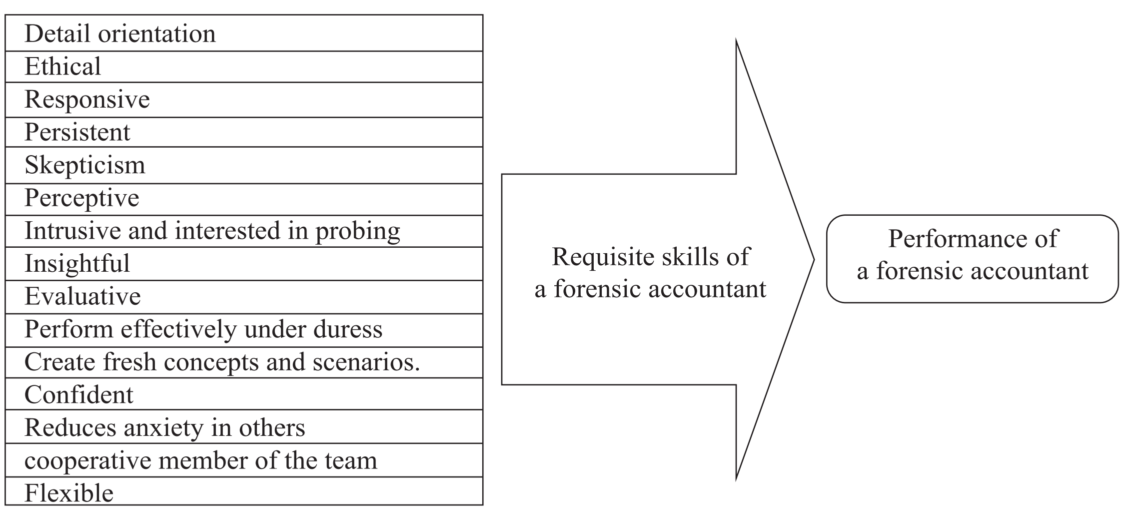
4.1.8 Investigative Skills:

Forensic accountants usually employ their investigative abilities to further their investigations. Applying specialist knowledge and investigative skills to pertinent topics is what forensic accounting comprises when preparing for future litigation or conflict settlement, especially in civil, administrative, or criminal enforcement proceedings. For example, while working with criminal cases, establishing motive, opportunity, and benefit is essential. Other issues, like the way things work and the issue of economic risk, also need to be addressed. Along with their accounting knowledge, forensic accountants develop an investigative attitude that allows them to step outside of GAAP and GAAS guidelines. Because it is necessary to prove purpose in court to prove the existence of a fraud, the following three forensic accounting concepts are inspired by this (Singleton & Singleton, 2010).

4.1.9 Knowledge of Evidence:

In order to assemble financial evidence in a way that the courts would accept, the forensic accountant has to understand the nature of documentation, what "best" and "primary" information mean, and the many formats that accounting summaries may take. A forensic accountant has to be aware of the rules governing evidence in courts and know how to carry out their inquiry as though all of their findings will be presented there before beginning. If any of these rules are disregarded, the evidence may end up contaminated and dismissed by the jury if it ever gets there.

Figure 1: Required skills and expertise to implement forensic accounting



4.2 Challenges:

4.2.1 Lack of Specialists:

Forensic accounting is still relatively new in our nation. Forensic accounting lacks expertise, in contrast to other professional degrees like the ca, CMA, and ACCA. Forensic accounting is only recently becoming popular in our nation. Forensic accounting does not have as many experts as other professional degrees like the CA, CMA, or ACCA. It is among the most amazing tasks. Absence of a regulating body: In our nation, there is a regulatory body for every professional degree in accounting, such as the CMA, CFA, and ACCA One of the most amazing difficulties is this one. The necessary abilities for forensic accountants have been the subject of numerous studies.

4.2.2 Lack of Regulatory Body:

According to Williams (2006), one of the issues forensic accounting has is a lack of public acceptance. Building a stronger professional reputation is essential to the career success of forensic accountants. Forensic accounting services are still relatively unknown to most corporations and the general public alike. The public is unaware of the services that forensic accountants offer since they are not well-known the significance of the service is therefore overlooked. Professional accountants have taken use of their good reputation to sell their forensic accounting services in an effort to capture the growing market for forensic accounting. Given the current status of the profession, educators must make significant adjustments if forensic accounting is to win the trust and respect of the general public.

4.2.3 Lack of Support:

Support from the government and other parties are necessary to put any new field of knowledge into practice. But it is regrettable that we haven't received any support to use this as a distinct field of study. According to the research on forensic accounting, different nations have different rules governing the profession (Hegazy et al., 2017). The literature that specifies the rules for forensic accounting firms also lacks actual data.

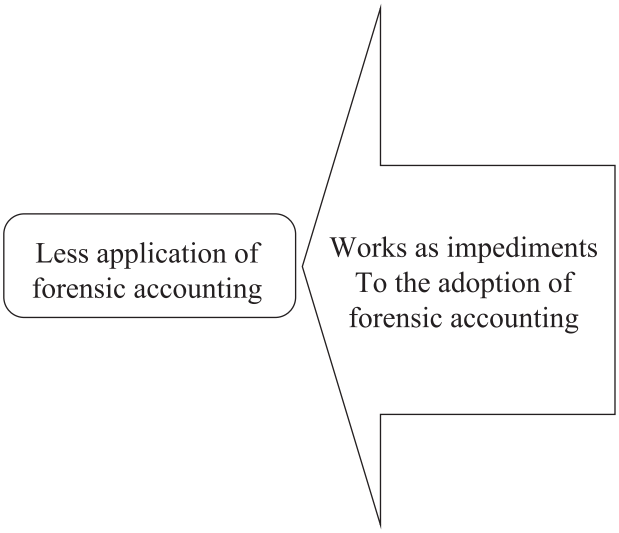
4.2.4 Lack of Funding and Infrastructure:

According to Kresse (2008), accounting knowledge cannot be effectively integrated with other interdisciplinary fields (such as fraud investigation and litigation support) in auditing and accounting courses. Divergent views exist among scholars, professionals, and service consumers involved in forensic accounting education regarding a variety of topics, such as the distribution techniques, resources for knowledge, and instructional methodologies.

4.2.5 Political Bias:

Establishing forensic accounting as a distinct body of expertise is one of the most frequent problems. Many people in politics are directly or indirectly complicit in fraud. They oppose forensic accounting becoming a distinct field of study. Because if it is recognized as a separate field of expertise, the public could learn about their history of deceit.

Figure 2: Theoretical framework: Challenges



Challenges
Lack of specialists
Absence of robust regulatory body
Political predilection
Lack of fund
Lack of technological infrastructure
Absence of curriculum for providing courses for forensic accounting in educational institutions
Lack of corporate ethics
Lack of motivation to apply
Lack of understanding the perceived benefits of applying forensic accounting
Lack of government support
Lack of exemplary punishment
Poor compensation for the accountant

5. Findings and Recommendations

- Lack of required skills, caliber, dexterity and competence to conduct forensic accounting is considered one of the weighty impediments to apply forensic accounting to detect and prevent frauds and deceptions in financial sectors of Bangladesh.
- An orientation to know in detail about an issue that is going to be investigated is a highly rated skill for a forensic accountant as almost all researchers about forensic accounting insinuated about this skill explicitly.
- Forensic accountant must have strong ethical standard as they themselves are being assigned the responsibility of detecting the breach of law, rules, regulations and agreements that are extant in an organization, a country and an international platform. If they lack that highly valued skill whole system will be corrupted and will be a reservoir of criminals.
- The mindset being skeptical regarding the honesty of the parties involved is found to be the unanimous characteristics of a successful forensic accountant as most of the researchers cited this skill in their research articles.
- It is discovered that an amalgamation of technological skill with other skills of forensic accounting will work as a significant aid to the detection of fraud as technology can provide the primary, foremost and best evidence to detect, prove and disprove the claims.
- It is found that as forensic accountant is entitled to explain the overall cases to the parties involved such as judicial, jury or law enforcing officials providing them information in detail how the case is related to the claims, they must have an articulate manner of communication.
- It is noted that forensic accountant should have the caliber to think out of box. They should have high level of imagination and creative power to facilitate the process of idea generation to detect fraud and solve the puzzle and the mystery at

hand.

- Forensic accountant should have the good control over the knowledge of evidence as they need to figure out all the possible sources that may provide real, apposite, opportune and germane evidence to amplify the level of acceptance and accuracy of the decision taken by the judge to prove or disprove the claim.
- Fortunately Bangladesh has a number of accounting education center but still lacks the number specialist who can perform the noble task of accounting that detects and prevents fraud. That is why it is recommended and suggested that universities and the center of accounting learning should offer special course on forensic accounting.
- Robust regulatory body is essential to efficaciously implement Forensic accounting. Absence of active and effective regulatory body is remarkably noticable here in Bangladesh. So it is suggested that fruitful and active regulatory body should be formed and employed in this great profession.
- It will not be eccentric and unconventional if we notice political interference and predilection on forensic accountant to manipulate and misrepresent the data in such a manner that favor the political figure only ignoring the interest of victims. It is suggested that the department of forensic accounting should be devoid of any kind of outside pressure or biasness to act neutrally.
- As the nature of forensic accounting itself includes the necessity of an adequate technological infrastructure, it is suggested that a country must have a minimum standard of technological infrastructure for smooth operation of forensic accounting.

6. Conclusion

The major goal of this research was to better understand the fundamental qualities and abilities as well as the fundamental skills that forensic accountants are required to have for the range of investigative problems for which they are hired. This research study's findings showed that analytical abilities continue to be the top quality that forensic accountants are expected to have. The findings also showed that the efficiency of the forensic accountant depends on their capacity to communicate, to simplify the difficult, and to give their conclusions in a legal setting. The forensic accountant must also be able to understand the big picture and look past the minute aspects of analysis in order to begin with the end in mind. But there are some vivid obstacles that must be taken in consideration to ensure the growth of forensic accounting practice in Bangladesh.

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