

EDITORIAL

Sincere greetings from the Department of Commerce of Vidyasagar University. The COVID pandemic last year had a significant impact on practically every facet of life, including academia and research. We are physically constrained by the lockdown and pandemic-related restrictions, but they may also have an effect on our zest and zeal. Nevertheless, despite all the challenges, we are incredibly happy and thrilled to publish the twenty-sixth volume of Vidyasagar University Journal of Commerce (VUJCOM). As in previous years, this volume of the journal got more than four times as many submissions as allowed. After the blind double review procedure, we were only able to choose a small number of papers. We also publish a digital edition of this volume for wider distribution, which may be found at the library section of our university's website. Furthermore, VUJCOM is indexed with both Citefactor and EBSCO. These factors ensure a decent number of citations of the papers published in VUJCOM. Since it wasn't a special edition, we got articles from several areas of business.

With regard to Indian manufacturing sector companies, Dr. Krishna Singh and Professor Debasish Sur attempted to investigate the relationship between profitability and advertising expenditure. They observed that the market share and anticipated return have a beneficial impact on the amount of advertising. Dr. Sanchita Ghosh Chowdhury researched how globalisation has affected India's auto sector. The author noted that over the course of two decades, globalisation created more opportunities for expansion and enabled better returns for the industry's earnings. Drs. Chandra Sekhar Patro and P. Sanyasi Rao evaluated how Indian public sector banks' employees felt about the quality of their services. The study's findings will be helpful to bankers in identifying weaknesses in their service quality management and in developing the appropriate strategies to increase employee satisfaction and customer loyalty. Dr. Ujjwal Mukherjee and Sudipta Mukharjee thought on the topic Accounting Standard. The adoption and application of IFRS remove obstacles to cross-border listings, which will be advantageous to both domestic and foreign investors. However, he believed that the application in India would raise a number of legal issues. Using up to 988 documents from more than 1100 articles from journals with a Scopus index, Mrs. Shweta and Dr. Manju Mittal mapped the literature on GST using bibliometric analysis.

We, the Department of Commerce members, are pleased while publishing this volume and also are appreciative to all the stakeholders associated with it. In all academic and research endeavors, the university administration serves as a constant source of inspiration. The journal's publication would not have been feasible without their moral and financial support. We appreciate the respected reviewers' suggestions and viewpoints on the papers we got from various universities from inside and outside of India. For their interest in and contributions to our journal, the authors have our appreciation. We are thankful to Giri Printers for their service

in this regard. Last but not least, I want to express my earnest gratitude to all of my departmental colleagues for their active participation as the members of the editorial board during the publication process and for their helpful ideas. The Executive Editor of the Vidyasagar University Journal of Commerce, Dr. Abhijit Sinha, whose sincere efforts made this publication possible, deserves special recognition in this regard. Like always we solicit kind patronage of our beloved readers.

Professor Kalpataru Bandopadhyay

Editor-in-Chief

ISSN : 0973-5917

Vidyasagar University Journal of Commerce

Volume 26

2021

Contents

Articles

Relationship between Profitability and Advertising Expenditure: A Study of Selected Companies in Indian Manufacturing Sector	Krishna Singh Debasish Sur	1
An Assessment Of Employees Perception On Service Quality Of Selected Public Sector Banks Through SERVQUAL Model	P. Sanyasi Rao Chandra Sekhar Patro	18
Impact of Globalization on the Automobile Industry in India	Sanchita Ghosh Chowdhury	33
A Study of Indian Accounting Standards (Ind-AS): Is There a Need of 'IFRS' in India?	Ujjwal Mukherjee Sudipta Mukharjee	49
Mapping The Literature On Goods And Service Tax (GST): A Bibliometric Analysis	Shweta Garg Manju Mittal	62