CHAPTER IV

ANALYSIS OF DATA

Previous Chapter discussed the research methodology and the hypothesis. Descriptive statistics of the research are present first, then the reliability and validity of the hypothesis.

1. **Graphs:**

   ![Fig:1-Types of Samples](image)

   **Observation:**
   This pie chart represents the categories of samples taken into consideration for data analysis. The total sample size is 501.
Observation:
Here the above pie-chart represents the composition of types of companies under the MSMEs, of which the maximum for proprietary concerns followed by the partnerships, then the private limited.
Observation:

The entire sample size consists of the MSMEs both registered and un-registered. We see that no of concerns registered are less as compared to the registered. This is matter of concern of the MSME department of Government of India, and needs improvement.
Observation:

The entire sample size consists of the MSMEs both registered and un-registered. Here the people interviewed who have answered the question negative that would they prefer to register as an MSME unit are more in comparison with the positive answers. This indicates that the awareness in the industries for the benefits of the registration is lacking.
Observations:

The above graph is the representation of the data of the VAT tax payers of the samples collected. It shows that number of members of TSSIA paying VAT tax are higher as compared to the others.
Observations:

The above graph is the representation of the data of the Excise tax payers of the samples collected. It shows that number of members of TSSIA paying Excise tax are higher as compared to the others.
Observations:

The above graph is the representation of the data of the Service tax payers of the samples collected. It represents that number of members of TSSIA paying Service tax are higher as compared to the others.
Observations:

The above graph is the representation of the data of the Income tax payers of the samples collected. The members of TSSIA have higher turnover and hence have higher income tax payments as compared to the others.
Observations:

The above graph is the representation of the data of the credit ratings and the essential certification & accreditations required by the industries. ISO certification awareness is the best amongst members of TSSIA.
Observations:

The above graph is the representation of the data of registrations for statutory taxes required to be made by the industries. The count of members of TSSIA is higher than that of others.
Observations:

The above graph is the representation of the data of the types of consultants hired by the industries required to efficiently carry out business. The data represents that members of TSSIA have a better and reliable access to the consultancy services.
Observations:

The above graph is the representation of the types of problems faced by the industries and their rated solutions. The rated solutions of the members of TSSIA is better as compared to the other associations and non members, as well as the major problem faced by the industries is the labour union problem and the second in line is the power problem, it is also to be noted here that TSSIA has been effectively able to resolve both.
2. Chi-Square Analysis

### Case Processing Summary

<table>
<thead>
<tr>
<th>Cases</th>
<th>Valid</th>
<th>Missing</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>N</td>
<td>Percent</td>
<td>N</td>
</tr>
<tr>
<td>VAT * TSSIA_MEMBER</td>
<td>501</td>
<td>100.0%</td>
<td>0</td>
</tr>
<tr>
<td>EXCISE * TSSIA_MEMBER</td>
<td>501</td>
<td>100.0%</td>
<td>0</td>
</tr>
<tr>
<td>SERVICETAX * TSSIA_MEMBER</td>
<td>501</td>
<td>100.0%</td>
<td>0</td>
</tr>
<tr>
<td>INCOMETAX * TSSIA_MEMBER</td>
<td>501</td>
<td>100.0%</td>
<td>0</td>
</tr>
</tbody>
</table>

Tab 1: Case Processing Summary Chi-Sq

### VAT * TSSIA_MEMBER

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<thead>
<tr>
<th>Crosstab</th>
<th>Count</th>
<th>TSSIA_MEMBER</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>NON MEMBER</td>
<td>MEMBER</td>
<td>OTHER ASSOCIATION MEMBER</td>
</tr>
<tr>
<td>VAT</td>
<td>NIL</td>
<td>28</td>
<td>116</td>
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<td></td>
<td>1 LAC</td>
<td>31</td>
<td>52</td>
</tr>
<tr>
<td></td>
<td>5 LAC</td>
<td>29</td>
<td>70</td>
</tr>
<tr>
<td></td>
<td>10 LAC</td>
<td>13</td>
<td>31</td>
</tr>
<tr>
<td></td>
<td>15 LAC</td>
<td>7</td>
<td>31</td>
</tr>
<tr>
<td></td>
<td>50 LAC</td>
<td>5</td>
<td>21</td>
</tr>
<tr>
<td></td>
<td>100 LAC</td>
<td>5</td>
<td>13</td>
</tr>
<tr>
<td>Total</td>
<td>118</td>
<td>334</td>
<td>49</td>
</tr>
</tbody>
</table>

Tab 2: Cross tab Chi-Sq-VAT

### Chi-sqaure analysis for VAT-Tax

<table>
<thead>
<tr>
<th></th>
<th>Value</th>
<th>Df</th>
<th>Asymp. Sig. (2-sided)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pearson Chi-Square</td>
<td>26.753&lt;sup&gt;a&lt;/sup&gt;</td>
<td>12</td>
<td>.008</td>
</tr>
<tr>
<td>Likelihood Ratio</td>
<td>26.007</td>
<td>12</td>
<td>.011</td>
</tr>
<tr>
<td>Linear-by-Linear Association</td>
<td>5.290</td>
<td>1</td>
<td>.021</td>
</tr>
</tbody>
</table>

N of Valid Cases 501

a. 3 cells (14.3%) have expected count less than 5. The minimum expected count is 2.25.

Tab 3: Chi-Sq-VAT analysis
### Symmetric Measures

<table>
<thead>
<tr>
<th></th>
<th>Value</th>
<th>Approx. Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nominal by Nominal</td>
<td>Phi</td>
<td>.231</td>
</tr>
<tr>
<td></td>
<td>Cramer's V</td>
<td>.163</td>
</tr>
<tr>
<td>N of Valid Cases</td>
<td></td>
<td>501</td>
</tr>
</tbody>
</table>

a. Not assuming the null hypothesis.
b. Using the asymptotic standard error assuming the null hypothesis.

Tab 4: Symmetric Measures Chi-Sq-VAT analysis

**Observation:**

The standard table value for degree of freedom=12 for significance 0.05 is 21.026. The value obtained from the data analysis is 26.753 which is greater than the table value, hence it is proved that the vat tax values are dependent on the membership of TSSIA, which implies that member of TSSIA pay more VAT tax.

![Bar Chart](image)

Fig:13: Chi-Sq Vat Analysis
### EXCISE * TSSIA_MEMBER

#### Crosstab Count

<table>
<thead>
<tr>
<th>EXCISE</th>
<th>TSSIA_MEMBER</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>NON MEMBER</td>
<td>MEMBE R</td>
</tr>
<tr>
<td></td>
<td>76</td>
<td>250</td>
</tr>
<tr>
<td></td>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td></td>
<td>10</td>
<td>20</td>
</tr>
<tr>
<td></td>
<td>5</td>
<td>8</td>
</tr>
<tr>
<td></td>
<td>5</td>
<td>15</td>
</tr>
<tr>
<td></td>
<td>7</td>
<td>10</td>
</tr>
<tr>
<td></td>
<td>5</td>
<td>21</td>
</tr>
<tr>
<td>Total</td>
<td>118</td>
<td>334</td>
</tr>
</tbody>
</table>

Tab 5: Cross Tab Chi-Sq-Excise

#### Chi-Square Tests for Excise

<table>
<thead>
<tr>
<th></th>
<th>Value</th>
<th>df</th>
<th>Asymp. Sig. (2-sided)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pearson Chi-Square</td>
<td>36.608a</td>
<td>12</td>
<td>.000</td>
</tr>
<tr>
<td>Likelihood Ratio</td>
<td>33.544</td>
<td>12</td>
<td>.001</td>
</tr>
<tr>
<td>Linear-by-Linear Association</td>
<td>4.419</td>
<td>1</td>
<td>.036</td>
</tr>
</tbody>
</table>

N of Valid Cases 501

a. 7 cells (33.3%) have expected count less than 5. The minimum expected count is 1.76.

Tab 6: Chi-Sq-Excise analysis

#### Symmetric Measures

<table>
<thead>
<tr>
<th></th>
<th>Value</th>
<th>Approx. Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nominal by Nominal</td>
<td>Phi</td>
<td>.270</td>
</tr>
<tr>
<td></td>
<td>Cramer's V</td>
<td>.191</td>
</tr>
</tbody>
</table>

N of Valid Cases 501

a. Not assuming the null hypothesis.

b. Using the asymptotic standard error assuming the null hypothesis.

Tab 7: Symmetric Measures Chi-Sq-Excise analysis
**Observation:**

The standard table value for degree of freedom=12 for significance 0.05 is 21.026. The value obtained from the data analysis is 36.608 which is greater than the table value, hence it is proved that the vat tax values are dependent on the membership of TSSIA, which implies that member of TSSIA pay more Excise tax.

![Figure 14: Chi-Sq Excise Analysis](chart.png)
### Tab 8: Cross Chi-Sq-Service Tax

#### Crosstab

<table>
<thead>
<tr>
<th>SERVICE TAX</th>
<th>TSSIA_MEMBER</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>NON MEMBER</td>
<td>72</td>
<td>327</td>
</tr>
<tr>
<td>MEMBER</td>
<td>236</td>
<td></td>
</tr>
<tr>
<td>OTHER ASSOCIATION MEMBER</td>
<td>19</td>
<td></td>
</tr>
<tr>
<td>NIL</td>
<td>15</td>
<td>63</td>
</tr>
<tr>
<td>1 LAC</td>
<td>43</td>
<td></td>
</tr>
<tr>
<td>5 LAC</td>
<td>30</td>
<td>46</td>
</tr>
<tr>
<td>10 LAC</td>
<td>9</td>
<td>19</td>
</tr>
<tr>
<td>15 LAC</td>
<td>5</td>
<td>15</td>
</tr>
<tr>
<td>50 LAC</td>
<td>6</td>
<td>16</td>
</tr>
<tr>
<td>100 LAC</td>
<td>5</td>
<td>15</td>
</tr>
<tr>
<td>Total</td>
<td>118</td>
<td>501</td>
</tr>
</tbody>
</table>

#### Chi-Square Tests for Service Tax

<table>
<thead>
<tr>
<th></th>
<th>Value</th>
<th>df</th>
<th>Asymp. Sig. (2-sided)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pearson Chi-Square</td>
<td>47.054a</td>
<td>12</td>
<td>.000</td>
</tr>
<tr>
<td>Likelihood Ratio</td>
<td>38.290</td>
<td>12</td>
<td>.000</td>
</tr>
<tr>
<td>Linear-by-Linear Association</td>
<td>3.971</td>
<td>1</td>
<td>.046</td>
</tr>
</tbody>
</table>

N of Valid Cases: 501

a. 9 cells (42.9%) have expected count less than 5. The minimum expected count is 1.47.

### Tab 9: Chi-Sq-Service Tax analysis

#### Symmetric Measures

<table>
<thead>
<tr>
<th></th>
<th>Value</th>
<th>Approx. Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nominal by Nominal</td>
<td>Phi</td>
<td>.306</td>
</tr>
<tr>
<td></td>
<td>Cramer's V</td>
<td>.217</td>
</tr>
<tr>
<td>N of Valid Cases</td>
<td>501</td>
<td></td>
</tr>
</tbody>
</table>

a. Not assuming the null hypothesis.

b. Using the asymptotic standard error assuming the null hypothesis.
Observation:

The standard table value for degree of freedom=12 for significance 0.05 is 21.026. The value obtained from the data analysis is 47.054 which is greater than the table value, hence it is proved that the vat tax values are dependent on the membership of TSSIA, which implies that member of TSSIA pay more Service tax.

Fig15: Chi-Sq Service Tax Analysis
### INCOMETAX * TSSIA_MEMBER

<table>
<thead>
<tr>
<th>TSSIA_MEMBER</th>
<th>NON MEMBER</th>
<th>MEMBER</th>
<th>OTHER ASSOCIATION MEMBER</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>INCOME TAX</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>NIL</td>
<td>25</td>
<td>85</td>
<td>5</td>
<td>115</td>
</tr>
<tr>
<td>1 LAC</td>
<td>40</td>
<td>81</td>
<td>5</td>
<td>126</td>
</tr>
<tr>
<td>5 LAC</td>
<td>29</td>
<td>74</td>
<td>13</td>
<td>116</td>
</tr>
<tr>
<td>10 LAC</td>
<td>8</td>
<td>38</td>
<td>10</td>
<td>56</td>
</tr>
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<td>20 LAC</td>
<td>5</td>
<td>21</td>
<td>6</td>
<td>32</td>
</tr>
<tr>
<td>50 LAC</td>
<td>6</td>
<td>24</td>
<td>5</td>
<td>35</td>
</tr>
<tr>
<td>100 LAC</td>
<td>5</td>
<td>11</td>
<td>5</td>
<td>21</td>
</tr>
<tr>
<td>Total</td>
<td>118</td>
<td>334</td>
<td>49</td>
<td>501</td>
</tr>
</tbody>
</table>

Tab 11: Cross Tab for Chi-Sq-Income Tax

### Chi-Square Tests for Income Tax

<table>
<thead>
<tr>
<th></th>
<th>Value</th>
<th>df</th>
<th>Asymp. Sig. (2-sided)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pearson Chi-Square</td>
<td>28.581a</td>
<td>12</td>
<td>.005</td>
</tr>
<tr>
<td>Likelihood Ratio</td>
<td>28.333</td>
<td>12</td>
<td>.005</td>
</tr>
<tr>
<td>Linear-by-Linear Association</td>
<td>10.833</td>
<td>1</td>
<td>.001</td>
</tr>
</tbody>
</table>

N of Valid Cases 501

a. 4 cells (19.0%) have expected count less than 5. The minimum expected count is 2.05.

Tab 12: Chi-Sq-Income Tax

### Symmetric Measures

<table>
<thead>
<tr>
<th></th>
<th>Value</th>
<th>Approx. Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nominal by Nominal Phi</td>
<td>.239</td>
<td>.005</td>
</tr>
<tr>
<td>Cramer's V</td>
<td>.169</td>
<td>.005</td>
</tr>
<tr>
<td>N of Valid Cases</td>
<td>501</td>
<td></td>
</tr>
</tbody>
</table>

a. Not assuming the null hypothesis.
b. Using the asymptotic standard error assuming the null hypothesis.

Tab 13: Symmetric Measures Chi-Sq-Income Tax
**Observation:**

The standard table value for degree of freedom=12 for significance 0.05 is 21.026. The value obtained from the data analysis is 28.581 which is greater than the table value, hence it is proved that the vat tax values are dependent on the membership of TSSIA, which implies that member of TSSIA pay more Income tax.

![Fig:16: Chi-Sq IncomeTax Analysis](image)
3. **Oneway Annova**

<table>
<thead>
<tr>
<th></th>
<th>Sum of Squares</th>
<th>df</th>
<th>Mean Square</th>
<th>F</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>VAT</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Between Groups</td>
<td>38.895</td>
<td>2</td>
<td>19.448</td>
<td>6.387</td>
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<td>Within Groups</td>
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<td>498</td>
<td>3.045</td>
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<td></td>
</tr>
<tr>
<td>Total</td>
<td>1555.305</td>
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<td><strong>EXCISE</strong></td>
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<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Between Groups</td>
<td>63.081</td>
<td>2</td>
<td>31.540</td>
<td>9.042</td>
<td>.000</td>
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<td>Within Groups</td>
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<td>3.488</td>
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<td></td>
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<tr>
<td>Total</td>
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<td>500</td>
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<td></td>
<td></td>
</tr>
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<td><strong>SERVICE TAX</strong></td>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Between Groups</td>
<td>103.774</td>
<td>2</td>
<td>51.887</td>
<td>23.400</td>
<td>.000</td>
</tr>
<tr>
<td>Within Groups</td>
<td>1104.278</td>
<td>498</td>
<td>2.217</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>1208.052</td>
<td>500</td>
<td></td>
<td></td>
<td></td>
</tr>
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<td>Between Groups</td>
<td>50.444</td>
<td>2</td>
<td>25.222</td>
<td>9.194</td>
<td>.000</td>
</tr>
<tr>
<td>Within Groups</td>
<td>1366.147</td>
<td>498</td>
<td>2.743</td>
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<tr>
<td>Total</td>
<td>1416.591</td>
<td>500</td>
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</table>

Tab 14: One way ANOVA for Taxes

<table>
<thead>
<tr>
<th></th>
<th>Levene Statistic</th>
<th>df1</th>
<th>df2</th>
<th>Sig.</th>
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<tbody>
<tr>
<td><strong>VAT</strong></td>
<td>2.089</td>
<td>2</td>
<td>498</td>
<td>.125</td>
</tr>
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<td><strong>EXCISE</strong></td>
<td>4.575</td>
<td>2</td>
<td>498</td>
<td>.011</td>
</tr>
<tr>
<td><strong>SERVICE TAX</strong></td>
<td>30.244</td>
<td>2</td>
<td>498</td>
<td>.000</td>
</tr>
<tr>
<td><strong>INCOME TAX</strong></td>
<td>1.032</td>
<td>2</td>
<td>498</td>
<td>.357</td>
</tr>
</tbody>
</table>

Tab 15: Test of Homogeneity for taxes

<table>
<thead>
<tr>
<th></th>
<th>Statistic²</th>
<th>df1</th>
<th>df2</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>VAT</strong></td>
<td>Welch</td>
<td>5.789</td>
<td>2</td>
<td>119.897</td>
</tr>
<tr>
<td></td>
<td>Brown-Forsythe</td>
<td>6.396</td>
<td>2</td>
<td>160.685</td>
</tr>
<tr>
<td><strong>EXCISE</strong></td>
<td>Welch</td>
<td>6.849</td>
<td>2</td>
<td>115.122</td>
</tr>
<tr>
<td></td>
<td>Brown-Forsythe</td>
<td>7.913</td>
<td>2</td>
<td>141.938</td>
</tr>
<tr>
<td><strong>SERVICE TAX</strong></td>
<td>Welch</td>
<td>13.483</td>
<td>2</td>
<td>104.437</td>
</tr>
<tr>
<td></td>
<td>Brown-Forsythe</td>
<td>14.519</td>
<td>2</td>
<td>117.318</td>
</tr>
<tr>
<td><strong>INCOME TAX</strong></td>
<td>Welch</td>
<td>8.314</td>
<td>2</td>
<td>118.829</td>
</tr>
<tr>
<td></td>
<td>Brown-Forsythe</td>
<td>8.979</td>
<td>2</td>
<td>161.892</td>
</tr>
</tbody>
</table>

a. Asymptotically F distributed.

Tab 16: "Robust Test of Equality for Taxes"
<table>
<thead>
<tr>
<th>Descriptives</th>
<th>N</th>
<th>Mean</th>
<th>Std. Deviation</th>
<th>Std. Error</th>
<th>95% Confidence Interval for Mean</th>
<th>Minimu m</th>
<th>Maxi mum</th>
<th>Between- Component Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Lower Bound</td>
<td>Upper Bound</td>
<td></td>
<td></td>
</tr>
<tr>
<td>VAT</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>NON MEMBER</td>
<td>118</td>
<td>1.79</td>
<td>1.611</td>
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Observations:

In this case of data analysis by using one way ANOVA it is observed that the

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Tab 18: Observations for Taxes

Thus it is concluded that all the members of the TSSIA are better tax payers and have better turnover as compared to the non members and members of the other associations.
### Descriptives for Other Parameters

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|              | Fixed Effects | .022 | .45          |
|              | Random Effects | .022 | .40          |

| PARTNERSHIP  | NON MEMBER | .037 | .13          |
|              | MEMBER     | .022 | .17          |
|              | OTHER ASSOCIATION MEMBER | .062 | .12          |
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|              | Fixed Effects | .018 | .18          |
|              | Random Effects | .018 | .13          |

| PVT.LTD       | NON MEMBER | .039 | .15          |
|              | MEMBER     | .025 | .24          |
|              | OTHER ASSOCIATION MEMBER | .058 | .09          |
|              | Total      | .020 | .23          |
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|              | Fixed Effects | .020 | .23          |
|              | Random Effects | .025 | .16          |

| LTD           | NON MEMBER | .015 | .00          |
|              | MEMBER     | .009 | .01          |
|              | OTHER ASSOCIATION MEMBER | .020 | -.02         |
|              | Total      | .007 | .01          |
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|              | Fixed Effects | .007 | .01          |
|              | Random Effects | .007 | .00          |

| LLP           | NON MEMBER | .000 | .00          |
|              | MEMBER     | .000 | .00          |
|              | OTHER ASSOCIATION MEMBER | .000 | .00          |
|              | Total      | .000 | .00          |

| HUF           | NON MEMBER | .000 | .00          |
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<td>Brown-Forsythe</td>
<td>1.172</td>
<td>2</td>
<td>72.207</td>
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<tr>
<td>Other_Problem</td>
<td>Welch</td>
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<td>Brown-Forsythe</td>
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Tab 22: “Robust Tests of Equality of Means for other parameters”
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<tbody>
<tr>
<td>a.</td>
<td>Asymptotically F distributed.</td>
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<tr>
<td>b.</td>
<td>“Robust tests of equality of means cannot be performed for LLP because at least one group has 0 variance.”</td>
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<tr>
<td>c.</td>
<td>“Robust tests of equality of means cannot be performed for HUF because at least one group has 0 variance.”</td>
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<tr>
<td>d.</td>
<td>“Robust tests of equality of means cannot be performed for BECOME_MEMBER because at least one group has 0 variance.”</td>
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<td>e.</td>
<td>“Robust tests of equality of means cannot be performed for GIVE_DONATION because at least one group has 0 variance.”</td>
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<td>f.</td>
<td>“Robust tests of equality of means cannot be performed for GUEST_SPEAKER because at least one group has 0 variance.”</td>
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<td>g.</td>
<td>“Robust tests of equality of means cannot be performed for EXHIBITOR because at least one group has 0 variance.”</td>
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<td>h.</td>
<td>“Robust tests of equality of means cannot be performed for OTHER_WAYS because at least one group has 0 variance.”</td>
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<tr>
<td>i.</td>
<td>“Robust tests of equality of means cannot be performed for TURNOVER_ABOVE_40LAC because at least one group has 0 variance.”</td>
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<tr>
<td>j.</td>
<td>“Robust tests of equality of means cannot be performed for NABL_ACCREDIT because at least one group has 0 variance.”</td>
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<td>k.</td>
<td>“Robust tests of equality of means cannot be performed for TOT_TAX because at least one group has 0 variance.”</td>
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<td>l.</td>
<td>“Robust tests of equality of means cannot be performed for OTHER_CONSULTANCY because at least one group has 0 variance.”</td>
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<td>m.</td>
<td>“Robust tests of equality of means cannot be performed for CORRUPTION_PRBLM because at least one group has 0 variance.”</td>
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<td>n.</td>
<td>“Robust tests of equality of means cannot be performed for LEGAL_PRBLM because at least one group has 0 variance.”</td>
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<td>o.</td>
<td>“Robust tests of equality of means cannot be performed for PF_PRBLM because at least one group has 0 variance.”</td>
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<tr>
<td>p.</td>
<td>“Robust tests of equality of means cannot be performed for OTHER_PRBLM because at least one group has 0 variance.”</td>
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</tbody>
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4. Means Plot

Fig: 17: Means of Proprietary V/s Membership

Observations:
The means plot of proprietary concerns v/s the categories of members shows that there is maximum number of such firms in the non-members category as compared to the TSSIA members or the members of other association. Not many proprietary firms are least associated with TSSIA, to improve their membership base TSSIA can start a membership drive.
Fig:18: Mean of Partnership v/s Membership

Observations:

The means plot of proprietary concerns v/s the categories of members shows that there is maximum number of such partnership firms in the other association members category as compared to the TSSIA members or the non members. A few partnership firms are associated with TSSIA, to improve their membership base TSSIA can start a membership drive.
Observations:

The means plot of Pvt. Ltd companies v/s the categories of members shows that there is maximum number of such Pvt. Ltd companies as TSSIA members category as compared to the non members or Members of other association. This graphs shows that TSSIA has a strong base in this segment.
**Observations:**

The means plot of Ltd companies’ v/s the categories of members shows that there is maximum number of such ltd companies as TSSIA members category as compared to the non members or Members of other association. This graph shows that TSSIA has a strong base even in this segment.
**Observations:**

The means plot of LLP firms v/s the categories of members is a straight line as during the period of research this was a new concept just launched due to which there was no data found in this category.
**Fig:22: Mean of HUF Firms v/s Membership**

**Observations:**

The means plot of HUF firms v/s the categories of members shows that there is maximum number of such ltd companies as TSSIA members category as compared to the non members or Members of other association being nill. This graphs shows that TSSIA has a strong base even in this segment.
**Fig:23: Mean of Women Entrepreneurs v/s Membership**

**Observations:**

The means plot of Women Entrepreneurs v/s the categories of members shows that there is maximum number of such companies in other association member category. TSSIA can target this segment and improve membership.
Fig:24: Mean of MSME v/s Membership

Observations:

The means plot of MSME v/s the categories of members shows that there is maximum number of such companies in TSSIA than in other categories.
Fig:25: Mean of MSME_Reg_pref v/s Membership

Observations:

The means plot of MSME_Reg_pref v/s the categories of members shows that the companies /firms are still hesitant to register under this act, so TSSIA can start awareness campaigns to increase the no of registrations and their membership base as well.
Fig:26: Mean of Become member v/s Membership

**Observations:**

The means plot of Become member v/s the categories of members shows that the companies/firms are very much interested in being the members of TSSIA than any other associations.
Fig:27: Mean Give_Donations v/s Membership

**Observations:**

The means plot of Give_Donations v/s the categories of members shows that there are many companies /firms who are interested in giving donations to TSSIA than any other associations.
**Observations:**

The means plot of Guest Speaker v/s the categories of members shows that people are reluctant to share their expertise/ knowledge base with other by way of being a guest speaker.
Observations:

The means plot of Exhibitors v/s the categories of members shows that people are not very open with the idea of exhibiting their products at TSSIA. TSSIA can along with the membership drive also try to convince the industrialist that product/service promotion through exhibitions even at the town level is worthwhile to generate business in the nearby areas as the input costs are reduced.
Fig:30: Want_TSSIA_help v/s Membership

**Observations:**
The means plot of Want_TSSIA_Help v/s the categories of members shows that the industries require help of TSSIA in doing their businesses as compared to the membership of other associations.
Observations:

The means plot of ISO v/s the categories of members shows that the many members of TSSIA are ISO certified organisations and have a better access to the consultants required for the same, as well as the awareness the subsidy available for this certification.
Fig:32: Credit Rating v/s Membership

**Observations:**

The means plot of Credit Rating v/s the categories of members shows that the members of TSSIA are not well versed with the credit ratings. TSSIA can design special awareness program with the same as well as make tie-ups with the credit rating companies for special offers for its member customers.
Observations:

The means plot of NABL_ACCREDIT v/s the categories of members shows that the members of TSSIA are well versed with the NABL accreditations and many of the members have this accreditations as compared to the members of other associations.
Observations:

The means plot of Patents v/s the categories of members shows that the members of TSSIA are aware of the patents and their benefits in the business. However TSSIA can make a representation to the MSME board to add certain incentives or subsidy to the MSMED act to make their wonderful innovations easily patentable.
Fig:35: Trademarks v/s Membership

**Observations:**

The means plot of Trademarks v/s the categories of members shows that the members of TSSIA are not very well aware of the trademarks and its benefits in the business. TSSIA can make a awareness campaigns for the same.
Testing of Hypothesis:

The hypothesis formulated as a part of this research has been tested using Chi-Square analysis and Oneway ANOVA i.e. non parametric tests.

On the basis of the data analysis done the value of Chi-Square Analysis obtained was 34.749 and for degree of freedom 12 the standard value is 21.026 for a significance level of 5%. The level of significance achieved was 8% and hence the alternate hypothesis is accepted.

The hypothesis framed were:

Ha= TSSIA leads to Industrial Development in Thane
Ho= TSSIA doesn’t lead to Industrial Development in Thane

The results on the data analysis shows that the null hypothesis i.e. TSSIA doesn’t lead to Industrial Development in Thane is rejected and the alternative hypothesis i.e. TSSIA leads to Industrial Development in Thane is accepted on the basis of the results generated by the tests performed on the data.