



## Editorial Note

As we bring the first issue of 2025 to a close, we reflect on the diversity of scholarly contributions. This edition captures the pulse of evolving societal and organizational trends—from the ground-level implications of GST reforms in Bangalore South to tech-driven strategies enhancing work-life balance for women leaders, and from the nuanced understanding of “naked resignation” to insights on workplace ostracism and employee voice. Additionally, the emphasis on green initiatives reflects a growing commitment to eco-conscious corporate cultures and employee well-being. Each study included in this issue is the relevance of research in shaping more inclusive, ethical, and sustainable systems—both at policy and practice levels.

Suraj Sahoo and Sharmila M’s article on *Exploring Consumer Perspectives on Goods and Services Tax (GST) Implementation in Bangalore South: A Comparative Analysis*, examines the impact of GST on consumer behaviour, economic activities and tax systems. It focuses particularly on the Bangalore South region in the State of Karnataka. The study undertakes a comparative analysis of India’s Goods and Services Tax (GST) alongside tax systems in other countries, delineating specific objectives such as examining the Constitutional Amendment facilitating GST, comparing tax structures, and evaluating its impact on state and central revenues. Drawing its findings mostly from secondary sources and data collection, the study also examines the impact of GST various stakeholders, including governmental bodies, researchers, industries, investors, and the corporate sector. Through the above the author shares observations on the degree of awareness regarding GST amongst the surveyed population, tax transparency and accountability and makes policy suggestions i.e. sensitisation on GST through social media, education campaigns and interaction through civil society.

In *Tech-Driven Solutions for Enhancing Work-Life Balance and Wellbeing among C-Suite Women* Divya Chowdaiah and Samini Mathew explore the impact of technology integration on the well-being and work-life balance (WLB) of women in C-Suite positions, using Smart PLS 4 software to analyse relationships among key variables. Employing a quantitative methodology, the research reveals a significant positive correlation between tech-driven practices and improvements in well-being (WB) and WLB. The study highlights the directly proportional correlation between enhanced work-life balance and a balanced personal and professional life. Findings demonstrate strong reliability and validity across constructs, with low multicollinearity ensuring accurate measurement. The results thrust

upon the role of technology in reducing job-family conflicts, a significant factor in boosting job satisfaction. Further, in extending career longevity, and enhancing personal fulfillment for women executives. Three primary objectives guided the study: examining the influence of technology on WB, analyzing the link between WB and WLB, and assessing how tech adoption impacts WLB. The study concludes that tech-driven solutions are quintessential in supporting women's professional success and personal well-being in executive roles. This also offers strategic pathways to improve gender equity and leadership sustainability in the modern workplace.

Naked resignation is resigning from the job without any backup or job lined up. Divya Prabha and Nice Mary Francis in their article *Naked Resignation: A Professional Risk-Taking* undertake a qualitative study that investigates the phenomenon of "naked resignation" through semi-structured telephonic interviews. This method offers accessibility, scheduling flexibility, and enhanced openness, which it encourages when discussing sensitive topics. The study identifies five central themes: reasons for naked resignation, emotional responses post-resignation, job-seeking status, outcomes of the resignation, and key support systems. Subthemes under reasons for resignation include burnout, communication issues, excessive work hours, harassment, job dissatisfaction, lack of autonomy, limited career growth, toxic work environments, poor work-life balance, family issues, and job-related stress and pressure. The study highlights that naked resignation, while risky, often stems from extreme workplace stress and toxic cultures, making it a necessary choice for mental health and personal well-being. These findings highlight the urgent need for healthier, more sustainable work environments.

The article, *Understanding the influence of workplace ostracism on employee voice behaviour: The moderating role of psychological capital* explores the influence of workplace ostracism on employee voice behaviour, and the moderating role of psychological capital, in the Indian context. Workplace ostracism and exclusion are known to lead to emotional exhaustion, depressed moods and higher stress levels. After undertaking a literature review on theoretical frameworks to examine workplace ostracism and data analysis, the author discusses how workplace ostracism impacts the victim, the one who ostracizes and the bystander. The study suggests a weak connection between workplace ostracism and employee voice behaviour, thereby making a departure from available research studies on the topics that suggest a strong connection between workplace ostracism and employee voice behaviour. This in particular is the case in India, with a society largely grounded on collectivism that gets reflected in the workplace as well. The author examines other factors that are likely to

impact workplace ostracism and employee voice behavior i.e. individual coping mechanisms, shift in working sector context etc.

The adoption of green initiatives within organisations has been a growing trend. Within the same project, the study titled *A Study on Green Initiatives and their influence on Employee Well being* by Ananya Lakshmi ventures into increasing the adoption of green initiatives within organisations to inculcate employee awareness and promote eco-friendly practices in the workplace. The method of data collection and analysis uses both primary and secondary data. The research gathers data in the form of responses from 111 employees across Karnataka State through a structured questionnaire via Google Forms. The primary aim is to analyse the effectiveness of green practices and promote awareness about sustainable workspaces and their benefits. The finding points to a strong correlation between eco-friendly work environment practices and increased organisational commitment. Nevertheless, higher awareness is still required to implement these practices more effectively, and this research offers valuable implications within academia and industry. The conclusion states that cultivating sustainability focused workplace benefits the environment and enhances employee satisfaction and organisational effectiveness.

I extend our heartfelt gratitude to the ICAP 2024 organizing team led under the leadership of Prof. Sathiyaseelan B and Dr. Delma Thaliyan. I also thank the reviewers who spared time to go through the papers and with their expertise suggested the authors whose diligent research has enriched this issue. A special note of thank you to the Editor, Ushus Journal of Business Management, to Albeena Stephen who helped in copyediting and the office of the Centre for Publications for this opportunity to convert the research work into publication, and all support rendered in this journey.

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