# On statistical concepts of intuitionistic fuzzy soft set theory via utility 

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#### Abstract

In this paper, we establish the foundation of intuitionistic fuzzy soft statistics with the help of utility theory of mathematical economics. We use ideas of $(\alpha, \beta)$-cut with respect to utility theory to prove results related to intuitionistic fuzzy soft mean, intutionistic fuzzy soft covariance, intuitionistic fuzzy soft attribute correlation coefficients, etc. Suitable examples are provided in each case. Concepts of utility-wise representation of intuitionistic fuzzy soft have been discussed. Here, we also discuss the generating process of a new intuitonistic fuzzy soft set from the old one with respect to utility theory and prove some important theorems.


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## 1 Introduction

Mathematical theories are based on various abstract ideas. Here, one has freedom to develop certain abstract environments by neglecting many facts; for example in physics, the frictional effect of air on a free falling body is often neglected to make the calculations easier, but this fact is fully impossible in real life. Similarly, medical science, economics, engineering, social sciences, etc., are full of uncertainties. Zadeh [19] initiated the study of uncertainties with the introduction of fuzzy sets in 1965. Later, Atanassov introduced intuitionistic fuzzy set theory [5].

Molodtsov [14] introduced the concept of soft set theory in the year 1999 and investigated various applications in game theory, smoothness of functions, operation researches, Perron integration, probability theory, theory of measurement, etc.

Later Maji et al. [10] defined fundamental operations of soft sets. Pei and Miao [16], Chen [7] pointed out errors in some of the results of Maji et al. [11] and introduced some new notions and properties. At present, investigations of different properties and applications of soft set theory have attracted many researchers from various backgrounds. Since then many applications of soft set theory can be found in other branches of science and social science. Fuzzy soft set was introduced by Maji et al. [10] as a hybrid structure of soft set with fuzzy set. Later, Intuitionistic fuzzy soft sets were introduced by Maji et al. [12]. One may refer to Mitchell [13], Szmidt and Kacprzyk [17], Huang [8] for researches related to correlation coefficients on intuitionistic fuzzy sets. One may refer to $[9,18]$ for some works on fuzzy soft sets.

Applications of uncertainty-based statistical ideas related to sociological issues viz. human trafficking and illegal immigration can found in Acharjee and Mordeson [3], Mordeson et al. [15], Acharjee et al. [4]. Moreover, hybrid structures related to soft set can be found in Acharjee [1], Acharjee and Tripathy [2], and many others.

In this paper, we establish the foundation of intuitionistic fuzzy soft statistics. Here, we try to connect two different domains of nature, i.e., uncertainties, which are present in large scale data, and preference (i.e., utility based on human choice behavior) by developing statistical ideas based on intuitionistic fuzzy soft set theory. Utility theory is applicable in various domains of computational social sciences and information systems. One may find uses of utility theory in computational social choice theory, mathematical psychology, robotics, decision making, etc. It is to be understood that our statistical ideas connect attributes, linguistic variables, [0,1], etc. and, thus, it may have potentiality of applications in various areas of science and social science.

## 2 Preliminaries

The following definitions are due to Çağman et al. [6].
Definition 2.1. [6] A soft set $F_{A}$ on the universe $U$ is defined by the set of ordered pairs $F_{A}=$ $\left\{\left(x, f_{A}(x): x \in E, f_{A}(x) \in P(U)\right\}\right.$, where $f_{A}: E \rightarrow P(U)$ such that $f_{A}(x)=\emptyset$ if $x \notin A$.

Here, $f_{A}$ is called an approximate function of the soft set $F_{A}$. The value of $f_{A}(x)$ may be arbitrary. Some of them may be empty, some may have nonempty intersection. We will denote the set of all soft sets over $U$ as $S(U)$.
Definition 2.2. [6] Let $F_{A} \in S(U)$. If $f_{A}(x)=\emptyset$ for all $x \in E$, then $F_{A}$ is called a soft empty set, denoted by $F_{\emptyset} . f_{A}(x)=\emptyset$ means there is no element in $U$ related to the parameter $x \in E$. Therefore, we do not display such elements in the soft sets, as it is meaningless to consider such parameters.
Definition 2.3. [6] Let $F_{A} \in S(U)$. If $f_{A}(x)=U$ for all $x \in A$, then $F_{A}$ is called an $A$-universal soft set, denoted by $F_{\widetilde{A}}$.

If $A=E$, then the $A$-universal soft set is denoted by $F_{\widetilde{E}}$.
Definition 2.4. [6] Let $F_{A}, F_{B} \in S(U)$. Then, $F_{A}$ is a soft subset of $F_{B}$, denoted by $F_{A} \widetilde{\subseteq} F_{B}$, if $f_{A}(x) \subseteq f_{B}(x)$ for all $x \in E$.
Definition 2.5. [6] Let $F_{A}, F_{B} \in S(U)$. Then, $F_{A}$ and $F_{B}$ are soft equal, denoted by $F_{A}=F_{B}$, if and only if $f_{A}(x)=f_{B}(x)$ for all $x \in E$.
Definition 2.6. [6] Let $F_{A}, F_{B} \in S(U)$. Then, the soft union $F_{A} \widetilde{\cup} F_{B}$, the soft intersection $F_{A} \widetilde{\cap} F_{B}$ and the soft difference $F_{A} \widetilde{\backslash} F_{B}$ of $F_{A}$ and $F_{B}$ are defined by the approximation functions $f_{A \widetilde{\cup} B}(x)=f_{A}(x) \cup f_{B}(x), f_{A \widetilde{\cap} B}(x)=f_{A}(x) \cap f_{B}(x)$ and $f_{A \widetilde{ }(\mathbb{B}}(x)=f_{A}(x) \backslash f_{B}(x)$, respectively, and the soft complement $F_{A}^{\widetilde{c}}$ of $F_{A}$ is defined by the approximate function, $f_{A}^{\widetilde{c}}(x)=f_{A}^{c}(x)$, where $f_{A}^{c}(x)$ is the complement of the set $f_{A}(x)$; that is $f_{A}^{c}(x)=U \backslash f_{A}(x)$ for all $x \in E$.

It is easy to see that $\left(F_{A}^{\widetilde{c}}\right)^{\widetilde{c}}=F_{A}$ and $F_{\emptyset}^{\widetilde{c}}=F_{\widetilde{E}}$.
Example 2.1. [6] Let us consider a universe $U=\{a, b, c\}$ and $E=\left\{e_{1}, e_{2}, e_{3}, e_{4}\right\}$. Let $A=$ $\left\{e_{1}, e_{2}, e_{3}\right\}$. We define a soft set $(F, A)=\left\{\left(e_{1},\{a, b\}\right),\left(e_{2},\{a, c\}\right),\left(e_{3},\{a, b, c\}\right)\right\}$.

Then, the representation of $(F, A)$ in tabular form is shown in Table 1:

|  | $F\left(e_{1}\right)$ | $F\left(e_{2}\right)$ | $F\left(e_{3}\right)$ |
| :---: | :---: | :---: | :---: |
| $a$ | 1 | 1 | 1 |
| $b$ | 1 | 0 | 1 |
| $c$ | 0 | 1 | 1 |

Table 1. The representation of $(F, A)$

Definition 2.7. [19] Let $X=\left\{x_{1}, x_{2}, x_{3}, \ldots, x_{n}\right\}$ be the universe of discourse; then a fuzzy set $A$ in $X$ is defined as $A=\left\{\left\langle x, \mu_{A}(x)\right\rangle \mid x \in X\right\}$ where $\mu_{A}: X \rightarrow[0,1]$ is the membership degree.
Definition 2.8. [5] An intuitionistic fuzzy set $A$ in $X$ can be written as $A=\left\{\left\langle x, \mu_{A}(x), \nu_{A}(x)\right\rangle \mid x \in\right.$ $X\}$ where $\mu_{A}: X \rightarrow[0,1]$ and $\nu_{A}: X \rightarrow[0,1]$ are the membership degree and non-membership degree, respectively, satisfying the requirement $0 \leq \mu_{A}(x)+\nu_{A}(x) \leq 1$.

Then, $1-\mu_{A}(x)-\nu_{A}(x)$ is called the hesitancy degree of the element $x \in X$ to the set $A$; denoted by $\pi_{A}(x) . \pi_{A}(x)$ is called the intuitionistic index of $x$ to $A$. Greater $\pi_{A}(x)$ indicates more vagueness on $x$. Obviously, when $\pi_{A}(x)=0 \forall x \in X$, the IFS generates into an ordinary fuzzy set. In the sequel, all IFSs of $X$ is denoted by $\operatorname{IFSs}(X)$.
Definition 2.9. [5] For $A \in \operatorname{IFSs}(X)$ and $B \in \operatorname{IFSs}(X)$, some relations between them are defined as:
(i) $A \subseteq B$ iff $\forall x \in X, \mu_{A}(x) \leq \mu_{B}(x), \nu_{A}(x) \geq \nu_{B}(x)$
(ii) $A=B$ iff $\forall, \mu_{A}(x)=\mu_{B}(x), \nu_{A}(x)=\nu_{B}(x)$,
(iii) $A^{c}=\left\{\left\langle x, \nu_{A}(x), \mu_{A}(x)\right\rangle \mid x \in X\right\}$, where $A^{c}$ is the complement of $A$.

## 3 Main results

In this section, we introduce utility based statistical concepts in intuitionistic fuzzy soft sets. Throughout this paper, we shall write IFSS and IFS in short to represent "intuitionistic fuzzy soft set" and "intuitionistic fuzzy set", respectively. We shall denote $I=\{1,2,3, \ldots, n\}$

### 3.1 Some new definitions

Definition 3.1. If $(F, A)$ be an IFSS over a universe $U$, where $F\left(e_{i}\right)$ is an IFS for the attribute $e_{i} \in A, i \in I$, then the intuitionistic fuzzy soft mean of $(F, A)$ is denoted by $\widetilde{F_{A}}=\{(A, F(A))\}$; where $F(A)=\left\{\left.\frac{x_{k}}{\left(\min \left\{a_{k}^{e}\right\}, \max \left\{b_{k}^{i}\right\}\right)} \right\rvert\, k \in \Delta, i \in I\right\}$.

Here, $a_{k}^{i}$ and $b_{k}^{i}$ are membership value and non-membership value of $x_{k}$, respectively, for the attribute $e_{i}$, where $e_{i} \in A$.

If $0 \leq \alpha \leq 1$ and $0 \leq \beta \leq 1$; then $(\alpha, \beta) \overrightarrow{F_{A}}=\left(\left(\alpha_{1}, \beta_{1}\right),\left(\alpha_{2}, \beta_{2}\right), \ldots,\left(\alpha_{n}, \beta_{n}\right), \ldots\right)$; where $\alpha_{k}=1$ if $\min \left\{a_{k}^{i}\right\} \geq \alpha$; otherwise 0 and $\beta_{k}=0$ if $\max \left\{b_{k}^{i}\right\} \leq \beta$; otherwise 1 for $i \in I$.

Example 3.1. Let us consider an IFSS $(F, A)$ over a universe $U$, where $(F, A)=\left\{\left(e_{1},\left\{\left\langle x_{1}, 0.9\right.\right.\right.\right.$, $\left.\left.0.1\rangle,\left\langle x_{2}, 0.6,0.4\right\rangle,\left\langle x_{3}, 0.3,0.3\right\rangle\right\}\right),\left(e_{2},\left\{\left\langle x_{1}, 0.3,0.6\right\rangle,\left\langle x_{2}, 0.6,0.4\right\rangle,\left\langle x_{3}, 0.4,0.1\right\rangle\right\}\right),\left(e_{3},\left\{\left\langle x_{1}, 0.3\right.\right.\right.$, $\left.\left.\left.0.5\rangle,\left\langle x_{2}, 0.6,0.4\right\rangle,\left\langle x_{3}, 0.2,0.1\right\rangle\right\}\right)\right\}$.

Then, $(0.3,0.2) \overrightarrow{F_{A}}=((1,1),(1,1),(0,1)) ;(0.4,0.7) \overrightarrow{F_{A}}=((0,0),(1,0),(0,0))$.
Definition 3.2. If $(F, A)$ be an IFSS and $e_{i} \in A, i \in I$, then $(\alpha, \beta) \overrightarrow{F\left(e_{i}\right)}=\left(\gamma_{1}, \gamma_{2}, \ldots, \gamma_{j}, \ldots\right)$, where $\gamma_{j}=\left(\alpha_{j}, \beta_{j}\right)$. In this case, $\alpha_{j}=1$ if $F_{j}^{1}\left(e_{i}\right)\left(x_{j}\right) \geq \alpha$ and 0 ; otherwise. Again, $\beta_{j}=0$ if $F_{j}^{2}\left(e_{i}\right)\left(x_{j}\right) \leq \beta$ and 1 ; otherwise.

Here, $F_{j}^{1}\left(e_{i}\right)\left(x_{j}\right)$ indicates the membership value of $x_{j}$ in $j^{\text {th }}$ place of $F\left(e_{i}\right) \forall j \in \Delta$. Similarly, $F_{j}^{2}\left(e_{i}\right)\left(x_{j}\right)$ indicates the non-membership value of $x_{j}$ in $j^{\text {th }}$ place of $F\left(e_{i}\right) \forall j \in \Delta$.
Example 3.2. Consider Example 3.1, here $(0.3,0.2) \overrightarrow{F\left(e_{1}\right)}=((1,0),(1,1),(1,1)),(0.4,0.5) \overrightarrow{F\left(e_{2}\right)}$ $=((0,1),(1,0),(1,0))$

Definition 3.3. Let $(F, A)$ be an IFSS, then scale of $(F, A)$ is denoted by $h$ and it is defined as $h=\max \left\{F_{j}^{1}\left(e_{i}\right)\left(x_{j}\right), F_{j}^{2}\left(e_{i}\right)\left(x_{j}\right) \mid e_{i} \in A, x_{j} \in U, i \in I, j \in \Delta\right\}$.
Example 3.3. Consider Example 3.1, here h0.9.
Definition 3.4. Let $U$ be a universe and $E$ be the set of attributes, where $A \subseteq E$ and $|A|=n$. If $(F, A)$ be an IFSS over $U$, then $(\alpha, \beta)$-cut IFSS standard deviation of $(F, A)$ is denoted by $\sigma((\alpha, \beta) \overrightarrow{(F, A)})$ and it is defined as

$$
\left(\sqrt{\frac{1}{n} \sum_{i \in I, k \in \Delta}\left\|(\alpha, \beta) \overrightarrow{F_{k}^{1}\left(e_{i}\right)}-(\alpha, \beta) \overrightarrow{F_{k, A}^{1}}\right\|^{2}}, \sqrt{\frac{1}{n} \sum_{i \in I, k \in \Delta}\left\|(\alpha, \beta) \overrightarrow{F_{k}^{2}\left(e_{i}\right)}-(\alpha, \beta) \overrightarrow{F_{k, A}^{2}}\right\|^{2}}\right),
$$

where $\left\|(\alpha, \beta) \overrightarrow{F_{k}^{1}\left(e_{i}\right)}-(\alpha, \beta) \overrightarrow{F_{k, A}^{1}}\right\|^{2}=\left\langle(\alpha, \beta) \overrightarrow{F_{k}^{1}\left(e_{i}\right)}-(\alpha, \beta) \overrightarrow{F_{k, A}^{1}},(\alpha, \beta) \overrightarrow{F_{k}^{1}\left(e_{i}\right)}-(\alpha, \beta) \overrightarrow{F_{k, A}^{1}}\right\rangle$ and so on for other part.

Here, $(\alpha, \beta) \overrightarrow{F_{k}^{1}\left(e_{i}\right)}$ and $(\alpha, \beta) \overrightarrow{F_{k, A}^{1}}$ indicate the first coordinate of $(\alpha, \beta) \overrightarrow{F_{k}\left(e_{i}\right)}$ and $(\alpha, \beta) \overrightarrow{F_{k, A}}$ respectively, where $k$ indicates the $k$-th ordered pair representation of the membership and the
non-membership values for $(\alpha, \beta) \overrightarrow{F_{k}\left(e_{i}\right)}$ and $(\alpha, \beta) \overrightarrow{F_{A}}$, respectively, with respect to $(\alpha, \beta)$-cut. Similarly, we can describe other case.

Example 3.4. Let us consider Example 3.1., where

$$
\begin{aligned}
& (F, A)=\left(e_{1},\left\{\left\langle x_{1}, 0.9,0.1\right\rangle,\left\langle x_{2}, 0.5,0.4\right\rangle,\left\langle x_{3}, 0.3,0.3\right\rangle\right\}\right),\left(e_{2},\left\{\left\langle x_{1}, 0.4,0.6\right\rangle,\left\langle x_{2}, 0.5,0.5\right\rangle,\right.\right. \\
& \left.\left.\left.\left\langle x_{3}, 0.4,0.3\right\rangle\right\}\right),\left(e_{3},\left\{\left\langle x_{1}, 0.3,0.7\right\rangle,\left\langle x_{2}, 0.6,0.4\right\rangle,\left\langle x_{3}, 0.2,0.1\right\rangle\right\}\right)\right\} .
\end{aligned}
$$

Let $\alpha=0.3, \beta=0.2$; then $(0.3,0.2) \overrightarrow{F\left(e_{1}\right)}=((1,0),(1,1),(1,1)) ;(0.3,0.2) \overrightarrow{F\left(e_{2}\right)}=$ $((1,1),(1,1),(1,1))$ and $(0.3,0.2) \overrightarrow{F\left(e_{3}\right)}=((1,1),(1,1),(0,0))$. Now, $(0.3,0.2) \overrightarrow{F_{A}}=((1,1)$, $(1,1),(0,1))$.
Thus,

$$
\sqrt{\frac{1}{n} \sum_{i \in I, k \in \Delta}\left\|(0.3,0.2) \overrightarrow{F_{k}^{1}\left(e_{i}\right)}-(0.3,0.2) \overrightarrow{F_{k, A}^{1}}\right\|^{2}}=\sqrt{\frac{1}{3}(0+0+0+0+0+0+1+1+0)}=\sqrt{\frac{2}{3}}
$$

and

$$
\sqrt{\frac{1}{n} \sum_{i \in I, k \in \Delta}\left\|(0.3,0.2) \overrightarrow{F_{k}^{2}\left(e_{i}\right)}-(0.3,0.2) \overrightarrow{F_{k, A}^{2}}\right\|^{2}}=\sqrt{\frac{1}{3}(1+0+0+0+0+0+0+0+1)}=\sqrt{\frac{2}{3}} .
$$

Thus,

$$
\sigma((0.3,0.2) \overrightarrow{(F, A)})=\left(\sqrt{\frac{2}{3}}, \sqrt{\frac{2}{3}}\right)
$$

The above result indicates that standard deviation of $(0.3,0.2) \overrightarrow{(F, A)}$ is $\sqrt{\frac{2}{3}}$ from both membership and non-membership values.

### 3.2 Concept of utility-wise representation of intuitionistic fuzzy soft set

Consider an IFSS ( $F, A$ ) over a universe $U$ and $\mathbf{R}$ is the set of real numbers. We define an $\alpha$ cut level utility function $\mu_{\alpha}: U \rightarrow \mathbf{R}$ as $x \succeq y \Longleftrightarrow \mu_{\alpha}(x) \geq \mu_{\alpha}(y)$ for $x, y \in U$ and so on with fundamental notions of utility theory. Similarly, we define a $\beta$-cut level utility function $\nu_{\beta}: U \rightarrow \mathbf{R}$ as $x \succeq y \Longleftrightarrow \nu_{\beta}(y) \geq \nu_{\beta}(x)$ for $x, y \in U$. Together we call them as $(\alpha, \beta)$-cut level utility function.

If $F^{1}(e)(x) \geq \alpha$ and $F^{2}(e)(x) \leq \beta$ for $x \in U, e \in A$, then the utility wise representation of $x$ in $F(e)$ is shown in Table 2.

|  | $F(e)$ | $F(e)^{c}$ |
| :---: | :---: | :---: |
| $x^{(\alpha, \beta)}$ | $\left(\mu_{\alpha}(x), \nu_{\beta}(x)\right)$ | $\left(1-\mu_{\alpha}(x), 1-\nu_{\beta}(x)\right)$ |

Table 2. The utility wise representation of $x$ in $F(e)$
If $F^{1}(e)(x)<\alpha$, then we assume $\mu(x)=0$ and if $F^{2}(e)(x)>\beta$, then we assume $\nu(x)=1$ for the particular case beyond any pre-assumption of $\mu(x)$ and $\nu(x)$. Here, $x^{\alpha, \beta)}$ denotes $x \in U$ with $(\alpha, \beta)$-cut level utility.

Example 3.5 Consider an IFSS $(F, A)$, where $(F, A)=\left(e_{1},\left\{\left\langle x_{1}, 0.9,0.1\right\rangle,\left\langle x_{2}, 0.5,0.4\right\rangle,\left\langle x_{3}, 0.3\right.\right.\right.$, $0.3\rangle\}),\left(e_{2},\left\{\left\langle x_{1}, 0.4,0.6\right\rangle,\left\langle x_{2}, 0.5,0.5\right\rangle,\left\langle x_{3}, 0.4,0.3\right\rangle\right\}\right),\left(e_{3},\left\{\left\langle x_{1}, 0.3,0.7\right\rangle,\left\langle x_{2}, 0.6,0.4\right\rangle,\left\langle x_{3}, 0.2\right.\right.\right.$, $0.1\rangle\})\}$.

We define ( $0.3,0.2$ )-cut level utility function as 0.3 -cut level utility function $\mu_{0.3}: U \rightarrow \mathbf{R}$ as $\mu_{0.3}\left(x_{1}\right)=5, \mu_{0.3}\left(x_{2}\right)=-2, \mu_{0.3}\left(x_{3}\right)=3$, and 0.2 -cut level utility function $\nu_{0.2}: U \rightarrow \mathbf{R}$ as $\nu_{0.2}\left(x_{1}\right)=6, \nu_{0.2}\left(x_{2}\right)=1, \nu_{0.2}\left(x_{3}\right)=2$.

Then, the utility wise representation of $(F, A)$ at $(0.3,0.2)$-cut level is shown in Table 3.

|  | $F\left(e_{1}\right)$ | $F\left(e_{2}\right)$ | $F\left(e_{3}\right)$ |
| :--- | :---: | :---: | :---: |
| $x_{1}^{(0.3,0.2)}$ | $(5,6)$ | $(5,1)$ | $(5,1)$ |
| $x_{2}^{(0.3,0.2)}$ | $(-2,1)$ | $(-2,1)$ | $(-2,1)$ |
| $x_{3}^{(0.3,0.2)}$ | $(3,1)$ | $(3,1)$ | $(0,2)$ |

Table 3 . The utility wise representation of $(F, A)$ at $(0.3,0.2)$-cut level
In this case, we call $(5,-2,3)$ as membership utility origin of $(F, A)$ and $(6,1,2)$ as nonmembership utility origin of $(F, A)$ at 0.3 -cut utility level of membership and 0.2 -cut utility level of non-membership, respectively.

### 3.3 Generating process of a new intuitionistic fuzzy soft set from the old one with respect to utility based $(\alpha, \beta)$-cut

(1) Consider an IFSS $(F, A)$, whose $(\alpha, \beta)$-cut level representation is denoted by $(\alpha, \beta) \overrightarrow{(F, A)}$ over a universe $U$ with elements $x_{i}$, where $i \in \Delta, e_{j} \in A, j \in I$.
Then, we can generate an $\operatorname{IFSS}\left(G_{F}, A\right)_{(\alpha, \beta)}$ with $(\alpha, \beta)$-cut level of representation $(\alpha, \beta) \overrightarrow{\left(G_{F}, A\right)}$ if $\left(\gamma_{1}, \gamma_{2}, \ldots, \gamma_{i}, \ldots\right)+(\alpha, \beta) \overrightarrow{(F, A)}$ exists, where $\left(\gamma_{1}, \gamma_{2}, \ldots, \gamma_{i}, \ldots\right) \neq(\tilde{0}, \tilde{0}, \tilde{0}, \ldots, \tilde{0}, \ldots), \gamma_{i} \in$ $\mathbf{R} \times \mathbf{R}, i \in \Delta$. Here, $\tilde{0}=(0,0)$ and $\gamma_{i}=\left(\alpha_{i}, \beta_{i}\right)$.

Now, we discuss the generating process. We define $(\alpha, \beta)$-cut level utility function where $\alpha$-cut level utility function is $\mu_{\alpha}: U \rightarrow \mathbf{R}$ such that if $\alpha_{i}+F_{i}^{1}\left(e_{j}\right) \geq \mu_{\alpha}\left(x_{i}\right), i \in \Delta, j \in I$, then $x_{i} \in G_{i}\left(e_{j}\right)$ with the membership value of min $\left\{\right.$ membership value of $x_{i}$ in $\left.F_{i}\left(e_{j}\right), \alpha\right\}$. Otherwise, $x_{i}$ has membership value 0 in $G_{i}\left(e_{j}\right)$.

Similarly, we can define $\beta$-cut level utility function $\nu_{\beta}: U \rightarrow \mathbf{R}$ such that if $\beta_{i}+F_{i}^{2}\left(e_{j}\right) \leq$ $\nu_{\beta}\left(x_{i}\right), i \in \Delta, j \in I$, then $x_{i} \in G_{i}\left(e_{j}\right)$ with the non-membership value of min\{non-membership value of $x_{i}$ in $\left.F_{i}\left(e_{j}\right), \beta\right\}$. Otherwise, $x_{i}$ has non-membership value 0 in $G_{i}\left(e_{j}\right)$. Now,

$$
\begin{aligned}
& \left(\gamma_{1}, \gamma_{2}, \ldots, \gamma_{j}, \ldots\right)+(\alpha, \beta) \overrightarrow{(F, A)}=\left(\left(\alpha_{1}, \beta_{1}\right),\left(\alpha_{2}, \beta_{2}\right), \ldots,\left(\alpha_{j}, \beta_{j}\right), \ldots\right)+\left\{\left((\alpha, \beta) \overrightarrow{F_{1}\left(e_{1}\right)},\right.\right. \\
& \left.(\alpha, \beta) \overrightarrow{F_{2}\left(e_{1}\right)}, \ldots,(\alpha, \beta) \overrightarrow{F_{j}\left(e_{1}\right)}, \ldots\right),\left((\alpha, \beta) \overrightarrow{F_{1}\left(e_{2}\right)},(\alpha, \beta) \overrightarrow{F_{2}\left(e_{2}\right)}, \ldots,(\alpha, \beta) \overrightarrow{F_{j}\left(e_{2}\right)}, \ldots\right), \ldots, \\
& \left.\left.\left((\alpha, \beta) \overrightarrow{F_{1}\left(e_{n}\right.}\right),(\alpha, \beta) \overrightarrow{F_{2}\left(e_{n}\right)}, \ldots,(\alpha, \beta) \overrightarrow{F_{j}\left(e_{n}\right)}, \ldots\right)\right\} \\
& =\left\{\left(\left(\alpha_{1}, \beta_{1}\right)+(\alpha, \beta) \overrightarrow{F_{1}\left(e_{1}\right)},\left(\alpha_{2}, \beta_{2}\right)+(\alpha, \beta) \overrightarrow{F_{2}\left(e_{1}\right)}, \ldots,\left(\alpha_{j}, \beta_{j}\right)+(\alpha, \beta) \overrightarrow{F_{j}\left(e_{1}\right)}, \ldots\right),\right. \\
& \left.\left(\left(\alpha_{1}, \beta_{1}\right)+(\alpha, \beta) \overrightarrow{F_{1}\left(e_{2}\right)},\left(\alpha_{2}, \beta_{2}\right)+(\alpha, \beta) \overrightarrow{F_{2}\left(e_{2}\right)}, \ldots,\left(\alpha_{j}, \beta_{j}\right)+(\alpha, \beta) \overrightarrow{F_{j}\left(e_{2}\right)}\right), \ldots\right), \ldots,
\end{aligned}
$$

$$
\begin{aligned}
& \left.\left.\left(\left(\alpha_{1}, \beta_{1}\right)+(\alpha, \beta) \overrightarrow{F_{1}\left(e_{n}\right)},\left(\alpha_{2}, \beta_{2}\right)+(\alpha, \beta) \overrightarrow{F_{2}\left(e_{n}\right)}, \ldots,\left(\alpha_{j}, \beta_{j}\right)+(\alpha, \beta) \overrightarrow{F_{j}\left(e_{n}\right)}, \ldots\right)\right)\right\} . \\
& =\left\{\left(\left(\alpha_{1}+(\alpha, \beta) \overrightarrow{F_{1}^{1}\left(e_{1}\right)}, \beta_{1}+(\alpha, \beta) \overrightarrow{F_{1}^{2}\left(e_{1}\right)}\right),\left(\alpha_{2}+(\alpha, \beta) \overrightarrow{F_{2}^{1}\left(e_{1}\right)}, \beta_{2}+(\alpha, \beta) \overrightarrow{F_{2}^{2}\left(e_{1}\right)}\right), \ldots,\right.\right. \\
& \left.\left(\alpha_{j}+(\alpha, \beta) \overrightarrow{F_{j}^{1}\left(e_{1}\right)}, \beta_{j}+(\alpha, \beta) \overrightarrow{F_{j}^{2}\left(e_{1}\right)}\right), \ldots\right),\left(\left(\alpha_{1}+(\alpha, \beta) \overrightarrow{F_{1}^{1}\left(e_{2}\right.}\right), \beta_{1}+(\alpha, \beta) \overrightarrow{F_{1}^{2}\left(e_{2}\right)}\right),\left(\alpha_{2}+\right. \\
& \left.\left.(\alpha, \beta) \overrightarrow{F_{2}^{1}\left(e_{2}\right)}, \beta_{2}+(\alpha, \beta) \overrightarrow{F_{2}^{2}\left(e_{2}\right)}\right), \ldots,\left(\alpha_{j}+(\alpha, \beta) \overrightarrow{F_{j}^{1}\left(e_{2}\right)}, \beta_{j}+(\alpha, \beta) \overrightarrow{F_{j}^{2}\left(e_{2}\right)}\right), \ldots\right), \ldots, \\
& \left(\left(\alpha_{1}+(\alpha, \beta) \overrightarrow{F_{1}^{1}\left(e_{n}\right)}, \beta_{1}+(\alpha, \beta) \overrightarrow{F_{1}^{2}\left(e_{n}\right)}\right),\left(\alpha_{2}+(\alpha, \beta) \overrightarrow{F_{2}^{1}\left(e_{n}\right)}, \beta_{2}+(\alpha, \beta) \overrightarrow{F_{2}^{2}\left(e_{n}\right)}\right), \ldots,\right. \\
& \left.\left.\left.\left(\alpha_{j}+(\alpha, \beta) \overrightarrow{F_{j}^{1}\left(e_{n}\right)}, \beta_{j}+(\alpha, \beta) \overrightarrow{F_{j}^{2}\left(e_{n}\right)}\right), \ldots\right)\right)\right\} .
\end{aligned}
$$

The new IFSS $\left(G_{F}, A\right)_{(\alpha, \beta)}$ with representation $(\alpha, \beta) \overrightarrow{\left(G_{F}, A\right)}=\left(\gamma_{1}, \gamma_{2}, \ldots, \gamma_{j}, \ldots\right)+(\alpha, \beta) \overrightarrow{(F, A)}$ is called $(\alpha, \beta)$-cut generated fuzzy soft set of $(F, A)$. The intuitionistic fuzzy soft mean of $\left(G_{F}, A\right)_{(\alpha, \beta)}$ is denoted by $\widetilde{G_{A}}$ with $(\alpha, \beta)$-cut level representation $(\alpha, \beta) \overrightarrow{G_{A}}$.
(2) Let the scale of $(F, A)$ be $h$. Then, similarly as discussed above, we can construct another $(\alpha, \beta)$-cut generated $\operatorname{IFSS}\left(G_{F}, A\right)_{(\alpha, \beta)}^{h}$ of $(F, A)$ with $(\alpha, \beta)$-cut level representation $(\alpha, \beta){\left.\overrightarrow{\left(G_{F}, A\right.}\right)_{h}}=\frac{(\alpha, \beta)\left(\overrightarrow{\left.G_{F}, A\right)}\right.}{h}$ and intuitionistic fuzzy soft mean ${\widetilde{G_{A}}}^{h}$.

Now,

$$
\begin{aligned}
& (\alpha, \beta) \overrightarrow{\left(G_{F}, A\right)}{ }_{h}= \\
& \left\{\left(\left(\frac{\alpha_{1}+(\alpha, \beta) \overrightarrow{F_{1}^{1}\left(e_{1}\right)}}{h}, \frac{\beta_{1}+(\alpha, \beta) \overrightarrow{F_{1}^{2}\left(e_{1}\right)}}{h}\right),\left(\frac{\alpha_{2}+(\alpha, \beta) \overrightarrow{F_{2}^{1}\left(e_{1}\right)}}{h}, \frac{\beta_{2}+(\alpha, \beta) \overrightarrow{F_{2}^{2}\left(e_{1}\right)}}{h}\right), \ldots,\right.\right. \\
& \left.\left(\frac{\alpha_{j}+(\alpha, \beta) \overrightarrow{F_{j}^{1}\left(e_{1}\right)}}{h}, \frac{\beta_{j}+(\alpha, \beta) \overrightarrow{F_{j}^{2}\left(e_{1}\right)}}{h}\right), \ldots\right),\left(\left(\frac{\alpha_{1}+(\alpha, \beta) \overrightarrow{F_{1}^{1}\left(e_{2}\right)}}{h}, \frac{\beta_{1}+(\alpha, \beta) \overrightarrow{F_{1}^{2}\left(e_{2}\right)}}{h}\right),\right. \\
& \left.\left(\frac{\alpha_{2}+(\alpha, \beta) \overrightarrow{F_{2}^{1}\left(e_{2}\right)}}{h}, \frac{\beta_{2}+(\alpha, \beta) \overrightarrow{F_{2}^{2}\left(e_{2}\right)}}{h}\right), \ldots,\left(\frac{\alpha_{j}+(\alpha, \beta) \overrightarrow{F_{j}^{1}\left(e_{2}\right)}}{h}, \frac{\beta_{j}+(\alpha, \beta) \overrightarrow{F_{j}^{2}\left(e_{2}\right)}}{h}\right), \ldots\right) \\
& , \ldots,\left(\left(\frac{\alpha_{1}+(\alpha, \beta) \overrightarrow{F_{1}^{1}\left(e_{n}\right)}}{h}, \frac{\beta_{1}+(\alpha, \beta) \overrightarrow{F_{1}^{2}\left(e_{n}\right)}}{h}\right),\left(\frac{\alpha_{2}+(\alpha, \beta) \overrightarrow{F_{2}^{1}\left(e_{n}\right)}}{h}, \frac{\beta_{2}+(\alpha, \beta) \overrightarrow{F_{2}^{2}\left(e_{n}\right)}}{h}\right), \ldots,\right. \\
& \left.\left.\left(\frac{\alpha_{j}+(\alpha, \beta) \overrightarrow{F_{j}^{1}\left(e_{n}\right)}}{h}, \frac{\beta_{j}+(\alpha, \beta) \overrightarrow{F_{j}^{2}\left(e_{n}\right)}}{h}\right), \ldots\right)\right\}
\end{aligned}
$$

Example 3.6. Let us consider an IFSS $(F, A)$ where $(F, A)=\left\{\left(e_{1},\left\{\left\langle x_{1}, 0.5,0.4\right\rangle,\left\langle x_{2}, 0.3,0.1\right\rangle\right\}\right)\right.$, $\left(e_{2},\left\{\left\langle x_{1}, 0.4,0.6\right\rangle,\left\langle x_{2}, 0.3,0.5\right\rangle\right\}\right)$. We define (0.3, 0.1)-cut level utility as follows: $\mu_{0.3}\left(x_{1}\right)=$ $2, \mu_{0.3}\left(x_{2}\right)=-2, \nu_{0.1}\left(x_{1}\right)=1, \nu_{0.1}\left(x_{2}\right)=2$.

Then, $(0.3,0.1)(F, A)=\{((1,1),(1,0)),((1,1),(1,1))\}$. If we consider $\left(\gamma_{1}, \gamma_{2}\right)=((1,4)$, $(2,-2))$, then $\left(\gamma_{1}, \gamma_{2}\right)+(0.3,0.1) \overrightarrow{(F, A)}=\{((2,5),(3,-2)),((2,5),(3,-1))\}$.
So, $\left(G_{F}, A\right)_{(0.3,0.1)}=\left\{\left(e_{1},\left\{\left\langle x_{1}, 0.3,0\right\rangle,\left\langle x_{2}, 0.3,0.1\right\rangle\right\}\right),\left(e_{2},\left\{\left\langle x_{1}, 0.3,0\right\rangle,\left\langle x_{2}, 0.3,0.1\right\rangle\right\}\right)\right.$; which is the new IFSS at $(0.3,0.1)$-level of utility.

Theorem 3.1. Let $(F, A)$ be an IFSS over $U$ and $\left(G_{F}, A\right)_{(\alpha, \beta)}$ be an $(\alpha, \beta)$-cut level generated IFSS of $(F, A)$, then $\sigma((\alpha, \beta) \overrightarrow{(F, A)})=\sigma\left((\alpha, \beta) \overrightarrow{\left(G_{F}, A\right)}\right)$

Proof. Let $\left(\gamma_{1}, \gamma_{2}, \ldots, \gamma_{i}, \ldots\right) \neq(\tilde{0}, \tilde{0}, \tilde{0}, \ldots, \tilde{0}, \ldots)$ where $\gamma_{i} \in \mathbf{R} \times \mathbf{R}, i \in \Delta$. Here, $\tilde{0}=(0,0)$ and $\gamma_{i}=\left(\alpha_{i}, \beta_{i}\right)$.

We define $\alpha$-cut level utility function as $\mu_{\alpha}: U \rightarrow \mathbf{R}$ as $\mu_{\alpha}\left(x_{i}\right)=\theta_{i}$, such that $x_{i} \in$ $G_{i}\left(e_{j}\right)$ with membership value min $\left\{\right.$ membership value of $x_{i}$ in $\left.F_{i}\left(e_{j}\right), \alpha\right\}$ if $\alpha_{i}+F_{i}^{1}\left(e_{j}\right) \geq \theta_{i}$, $i \in \Delta, j \in I$.

Similarly, we define $\beta$-cut level utility function as $\nu_{\beta}: U \rightarrow \mathbf{R}$ as $\nu_{\beta}\left(x_{i}\right)=\psi_{i}$, such that $x_{i} \in G_{i}\left(e_{j}\right)$ with non-membership value min $\left\{\right.$ non-membership value of $x_{i}$ in $\left.F_{i}\left(e_{j}\right), \beta\right\}$ if $\beta_{i}+F_{i}^{2}\left(e_{j}\right) \leq \psi_{i}, i \in \Delta, j \in I$.

Now,
$(\alpha, \beta) \overrightarrow{G_{A}}=$
$\left(\left(\min \left\{\alpha_{1}+(\alpha, \beta) \overrightarrow{F_{1}^{1}\left(e_{1}\right)}, \alpha_{1}+(\alpha, \beta) \overrightarrow{F_{1}^{1}\left(e_{2}\right)}, \ldots, \alpha_{1}+(\alpha, \beta) \overrightarrow{F_{1}^{1}\left(e_{n}\right)}\right\}, \min \left\{\beta_{1}+(\alpha, \beta)\right.\right.\right.$
$\left.\left.\overrightarrow{F_{1}^{2}\left(e_{1}\right)}, \beta_{1}+(\alpha, \beta) \overrightarrow{F_{1}^{2}\left(e_{2}\right)}, \ldots, \beta_{1}+(\alpha, \beta) \overrightarrow{F_{1}^{2}\left(e_{n}\right)}\right\}\right),\left(\min \left\{\alpha_{2}+(\alpha, \beta) \overrightarrow{F_{2}^{1}\left(e_{1}\right)}, \alpha_{2}+(\alpha, \beta) \overrightarrow{F_{2}^{1}\left(e_{2}\right)}\right.\right.$
$\left.\left., \ldots, \alpha_{2}+(\alpha, \beta) \overrightarrow{F_{2}^{1}\left(e_{n}\right)}\right\}, \min \left\{\beta_{2}+(\alpha, \beta) \overrightarrow{F_{2}^{2}\left(e_{1}\right)}, \beta_{2}+(\alpha, \beta) \overrightarrow{F_{2}^{2}\left(e_{2}\right)}, \ldots, \beta_{2}+(\alpha, \beta) \overrightarrow{F_{2}^{2}\left(e_{n}\right)}\right\}\right), \ldots$,
$\left(\min \left\{\alpha_{j}+(\alpha, \beta) \overrightarrow{F_{j}^{1}\left(e_{1}\right)}, \alpha_{j}+(\alpha, \beta) \overrightarrow{F_{j}^{1}\left(e_{2}\right)}, \ldots, \alpha_{j}+(\alpha, \beta) \overrightarrow{F_{j}^{1}\left(e_{n}\right)}\right\}, \min \left\{\beta_{j}+(\alpha, \beta) \overrightarrow{F_{j}^{2}\left(e_{1}\right)}\right.\right.$,
$\left.\left.\left.\beta_{j}+(\alpha, \beta) \overrightarrow{F_{j}^{2}\left(e_{2}\right)}, \ldots, \beta_{j}+(\alpha, \beta) \overrightarrow{F_{j}^{2}\left(e_{n}\right)}\right\}\right), \ldots\right)$
$=\left(\left(\alpha_{1}+(\alpha, \beta) \overrightarrow{F_{1}^{1}\left(e_{j_{1}}\right)}, \beta_{1}+(\alpha, \beta) \overrightarrow{F_{1}^{2}\left(e_{k_{1}}\right)}\right),\left(\alpha_{2}+(\alpha, \beta) \overrightarrow{F_{2}^{1}\left(e_{j_{2}}\right)}, \beta_{2}+(\alpha, \beta) \overrightarrow{F_{2}^{2}\left(e_{k_{2}}\right)}\right), \ldots\right.$,
$\left(\alpha_{j}+(\alpha, \beta) \overrightarrow{F_{j}^{1}\left(e_{j_{j}}\right)}, \beta_{j}+(\alpha, \beta) \overrightarrow{F_{j}^{2}\left(e_{k_{j}}\right)}, \ldots\right)$ (say)
Thus,

$$
\begin{aligned}
& \sqrt{\frac{1}{n} \sum_{i \in I, k \in \Delta}\left\|(\alpha, \beta) \overrightarrow{G_{k}^{1}\left(e_{i}\right)}-(\alpha, \beta) \overrightarrow{G_{k, A}^{1}}\right\|^{2}} \\
& =\sqrt{\frac{1}{n} \sum_{i \in I, k \in \Delta}\left\|\alpha_{k}+(\alpha, \beta) \overrightarrow{F_{k}^{1}\left(e_{i}\right)}-\left\{\alpha_{k}+(\alpha, \beta) \overrightarrow{F_{k}^{1}\left(e_{j_{k}}\right)}\right\}\right\|^{2}} \\
& =\sqrt{\frac{1}{n} \sum_{i \in I, k \in \Delta}\left\|(\alpha, \beta) \overrightarrow{F_{k}^{1}\left(e_{i}\right)}-(\alpha, \beta) \overrightarrow{F_{k}^{1}\left(e_{j_{k}}\right)}\right\|^{2}}
\end{aligned}
$$

Similarly, $\sqrt{\frac{1}{\frac{1}{n} \sum}\left\|(\alpha, \beta) \overrightarrow{G_{k}^{2}\left(e_{i}\right)}-(\alpha, \beta) \overrightarrow{G_{k, A}^{2}}\right\|^{2}}$
$=\sqrt{\frac{1}{\frac{1}{n} \sum_{i \in I, k \in \Delta} \| \beta_{k}+(\alpha, \beta)} \overrightarrow{F_{k}^{2}\left(e_{i}\right)}-\left\{\beta_{k}+(\alpha, \beta) \overrightarrow{F_{k}^{2}\left(e_{j_{k}}\right)}\right\} \|^{2}}$
$=\sqrt{\substack{\frac{1}{n} \sum_{i \in I, k \in \Delta}\left\|(\alpha, \beta) \overrightarrow{F_{k}^{2}\left(e_{i}\right)}-(\alpha, \beta) \overrightarrow{F_{k}^{2}\left(e_{j_{k}}\right)}\right\|^{2}}}$.
Hence, proved.
Example 3.7. Let us consider Example 3.6, then $(0.3,0.1) \overrightarrow{\left(G_{F}, A\right)}=\{((2,5),(3,-2)),((2,5)$, $(3,-1))\}$. Then, $\left(G_{F}, A\right)_{(0.3,0.1)}=\left\{\left(e_{1},\left\{\left\langle x_{1}, 0.3,0\right\rangle,\left\langle x_{2}, 0.3,0.1\right\rangle\right\}\right),\left(e_{2},\left\{\left\langle x_{1}, 0.3,0\right\rangle,\left\langle x_{2}, 0.3\right.\right.\right.\right.$, $0.1\rangle\})\}$, then clearly, $\sigma((0.3,0.1) \overrightarrow{(F, A)})=\sigma\left((0.3,0.1) \overrightarrow{\left(G_{F}, A\right)}\right)=\left(0, \frac{1}{\sqrt{2}}\right)$.
Theorem 3.2. Let $(F, A)$ be an IFSS over $U$ and $\left(G_{F}, A\right)_{(\alpha, \beta)}^{h}$ be an $(\alpha, \beta)$-cut level generated $\operatorname{IFSS}$ of $(F, A)$, then $\sigma\left((\alpha, \beta) \overrightarrow{\left(G_{F}, A\right)^{h}}\right)=\frac{1}{h} \times \sigma\left((\alpha, \beta) \overrightarrow{\left(G_{F}, A\right)}\right)$.

Definition 3.5. Let us consider an IFSS over a universe $U$ with $(\alpha, \beta)$-cut level of representation $(\alpha, \beta) \overrightarrow{(F, A})$; then
$\alpha \overrightarrow{F_{A}}=\left(\min \left\{(\alpha, \beta) \overrightarrow{F_{1}^{1}\left(e_{1}\right)},(\alpha, \beta) \overrightarrow{F_{1}^{1}\left(e_{2}\right)}, \ldots,(\alpha, \beta) \overrightarrow{F_{1}^{1}\left(e_{n}\right)}\right\}, \min \left\{(\alpha, \beta) \overrightarrow{F_{2}^{1}\left(e_{1}\right)}\right.\right.$, $\left.\left.(\alpha, \beta) \overrightarrow{F_{2}^{1}\left(e_{2}\right)}, \ldots,(\alpha, \beta) \overrightarrow{F_{2}^{1}\left(e_{n}\right)}\right\}, \ldots, \min \left\{(\alpha, \beta) \overrightarrow{F_{j}^{1}\left(e_{1}\right)},(\alpha, \beta) \overrightarrow{F_{j}^{1}\left(e_{2}\right)}, \ldots,(\alpha, \beta) \overrightarrow{F_{j}^{1}\left(e_{n}\right)}\right\}, \ldots\right)$
and

$$
\begin{aligned}
& \beta \overrightarrow{F_{A}}=\left(\min \left\{(\alpha, \beta) \overrightarrow{F_{1}^{2}\left(e_{1}\right)},(\alpha, \beta) \overrightarrow{F_{1}^{2}\left(e_{2}\right)}, \ldots,(\alpha, \beta) \overrightarrow{F_{1}^{2}\left(e_{n}\right)}\right\}, \min \left\{(\alpha, \beta) \overrightarrow{F_{2}^{2}\left(e_{1}\right)},(\alpha, \beta) \overrightarrow{F_{2}^{2}\left(e_{2}\right)}\right.\right. \\
& \left.\left., \ldots,(\alpha, \beta) \overrightarrow{F_{2}^{2}\left(e_{n}\right)}\right\}, \ldots, \min \left\{(\alpha, \beta) \overrightarrow{F_{j}^{2}\left(e_{1}\right)},(\alpha, \beta) \overrightarrow{F_{j}^{2}\left(e_{2}\right)}, \ldots,(\alpha, \beta) \overrightarrow{F_{j}^{2}\left(e_{n}\right)}\right\}, \ldots\right) .
\end{aligned}
$$

Thus,

$$
\begin{aligned}
& \alpha \overrightarrow{G_{A}}= \\
& \left(\min \left\{\alpha_{1}+(\alpha, \beta) \overrightarrow{F_{1}^{1}\left(e_{1}\right)}, \alpha_{1}+(\alpha, \beta) \overrightarrow{F_{1}^{1}\left(e_{2}\right)}, \ldots, \alpha_{1}+(\alpha, \beta) \overrightarrow{F_{1}^{1}\left(e_{n}\right)}\right\}, \min \left\{\alpha_{2}+(\alpha, \beta) \overrightarrow{F_{2}^{1}\left(e_{1}\right)},\right.\right. \\
& \left.\alpha_{2}+(\alpha, \beta) \overrightarrow{F_{2}^{1}\left(e_{2}\right)}, \ldots, \alpha_{2}+(\alpha, \beta) \overrightarrow{F_{2}^{1}\left(e_{n}\right)}\right\}, \ldots, \min \left\{\alpha_{j}+(\alpha, \beta) \overrightarrow{F_{j}^{1}\left(e_{1}\right)}, \alpha_{j}+(\alpha, \beta) \overrightarrow{F_{j}^{1}\left(e_{2}\right)},\right. \\
& \left.\left.\ldots, \alpha_{j}+(\alpha, \beta) \overrightarrow{F_{j}^{1}\left(e_{n}\right)}\right\}, \ldots\right) \text { and } \beta \overrightarrow{G_{A}}=\left(\operatorname { m i n } \left\{\beta_{1}+(\alpha, \beta) \overrightarrow{F_{1}^{2}\left(e_{1}\right)}, \beta_{1}+(\alpha, \beta) \overrightarrow{F_{1}^{2}\left(e_{2}\right)}, \ldots, \beta_{1}\right.\right. \\
& \left.+(\alpha, \beta) \overrightarrow{F_{1}^{2}\left(e_{n}\right)}\right\}, \min \left\{\beta_{2}+(\alpha, \beta) \overrightarrow{F_{2}^{2}\left(e_{1}\right)}, \beta_{2}+(\alpha, \beta) \overrightarrow{F_{2}^{2}\left(e_{2}\right)}, \ldots, \beta_{2}+(\alpha, \beta) \overrightarrow{F_{2}^{2}\left(e_{n}\right)}\right\}, \ldots, \\
& \left.\min \left\{\beta_{j}+(\alpha, \beta) \overrightarrow{F_{j}^{2}\left(e_{1}\right)}, \beta_{j}+(\alpha, \beta) \overrightarrow{F_{j}^{2}\left(e_{2}\right)}, \ldots, \beta_{j}+(\alpha, \beta) \overrightarrow{F_{j}^{2}\left(e_{n}\right)}\right\}, \ldots\right), \\
& \text { where } \gamma_{i}=\left(\alpha_{i}, \beta_{i}\right), i \in \Delta .
\end{aligned}
$$

Example 3.8. Let $(F, A)=\left\{\left(e_{1},\left\{\left\langle x_{1}, 0.3,0.3\right\rangle,\left\langle x_{2}, 0.4,0.5\right\rangle,\left\langle x_{3}, 0.3,0.1\right\rangle\right\}\right),\left(e_{2},\left\{\left\langle x_{1}, 0.3,0.7\right\rangle\right.\right.\right.$, $\left.\left.\left.\left\langle x_{2}, 0.4,0.6\right\rangle,\left\langle x_{3}, 0.4,0.1\right\rangle\right\}\right)\right\}$ and $(\alpha, \beta)=(0.3,0.2)$. Then, $0.3 \overrightarrow{F_{A}}=(1,1,1)$ and $0.2 \overrightarrow{F_{A}}=$ $(1,1,0)$.

### 3.4 Intuitionistic fuzzy soft coefficient of variation

Definition 3.6. If $(F, A)$ be an IFSS over $U$, then $(\alpha, \beta)$-cut level of intuitionistic fuzzy soft coefficient of variation is denoted by $(\alpha, \beta) \operatorname{IFSCV} \overrightarrow{(F, A)}$ and it is defined as

$$
(\alpha, \beta) \operatorname{IFSCV} \overrightarrow{(F, A)}=\left\{\frac{\| \sigma((\alpha, \beta) \overrightarrow{(F, A) \|}}{\max \left\{\left\|\overrightarrow{F_{A}}\right\|^{2},\left\{\left\|\beta \overrightarrow{F_{A}}\right\|^{2}\right\}\right.}\right\} \times 100
$$

Theorem 3.6. Let $(F, A)$ be an IFSS over $U$, then $(\alpha, \beta) \operatorname{IFSCV} \overrightarrow{\left(G_{F}, A\right)}=\left\{\frac{\sigma(\|(\alpha, \beta) \overrightarrow{F, A)}\|)}{\max \left\{\theta_{1}, \theta_{2}\right\}}\right\} \times$ 100 , where $\theta_{i}=\left\|\psi_{i}\right\|^{2}+2\left\langle\psi_{i},(\alpha, \beta) \overrightarrow{F_{A}^{i}}\right\rangle+\left\|(\alpha, \beta) \overrightarrow{F_{A}^{i}}\right\|^{2}, \psi_{1}=\left(\alpha_{1}, \alpha_{2}, \alpha_{3}, \ldots, \alpha_{i}, \ldots\right)$, $\psi_{2}=\left(\beta_{1}, \beta_{2}, \beta_{3}, \ldots, \beta_{i}, \ldots\right)$ and $i=1,2$.

Proof. In proof of Theorem 3.1, we found that

$$
(\alpha, \beta) \overrightarrow{G_{A}}=\left(\left(\alpha_{1}+(\alpha, \beta) \overrightarrow{F_{1}^{1}\left(e_{j_{1}}\right)}, \underline{\beta_{1}+(\alpha, \beta)} \overrightarrow{F_{1}^{2}\left(e_{k_{1}}\right)}\right),\left(\alpha_{2}+(\alpha, \beta) \overrightarrow{F_{2}^{1}\left(e_{j_{2}}\right)}, \beta_{2}+(\alpha, \beta) \overrightarrow{F_{2}^{2}\left(e_{k_{2}}\right)}\right)\right.
$$

$$
\left.\ldots,\left(\alpha_{j}+(\alpha, \beta) \overrightarrow{F_{j}^{1}\left(e_{j_{j}}\right)}, \beta_{j}+(\alpha, \beta) \overrightarrow{F_{j}^{2}\left(e_{k_{j}}\right)}\right), \ldots\right)(\text { say }), \text { where } j_{j}, k_{j} \in I
$$

Then, $\left.\alpha \overrightarrow{G_{A}}=\left(\alpha_{1}+(\alpha, \beta) \overrightarrow{F_{1}^{1}\left(e_{j_{1}}\right)}, \alpha_{2}+(\alpha, \beta) \overrightarrow{F_{2}^{1}\left(e_{j_{2}}\right)}, \ldots, \alpha_{j}+(\alpha, \beta) \overrightarrow{F_{j}^{1}\left(e_{j_{j}}\right.}\right), \ldots\right)$ and $\beta \overrightarrow{G_{A}}=\left(\beta_{1}+(\alpha, \beta) \overrightarrow{F_{1}^{2}\left(e_{k_{1}}\right)}, \beta_{2}+(\alpha, \beta) \overrightarrow{F_{2}^{2}\left(e_{k_{2}}\right)}, \ldots, \beta_{j}+(\alpha, \beta) \overrightarrow{F_{j}^{2}\left(e_{k_{j}}\right)}, \ldots\right)$

So, easily $\alpha \overrightarrow{G_{A}}=\psi_{1}+(\alpha, \beta) \overrightarrow{F_{A}^{1}}$ and $\beta \overrightarrow{G_{A}}=\psi_{2}+(\alpha, \beta) \overrightarrow{F_{A}^{2}}$.
Thus, $\theta_{1}=\left\|\alpha \overrightarrow{G_{A}}\right\|^{2}=\left\|\psi_{1}+(\alpha, \beta) \overrightarrow{F_{A}^{1}}\right\|^{2}=\left\|\psi_{1}\right\|^{2}+2\left\langle\psi_{1},(\alpha, \beta) \overrightarrow{F_{A}^{1}}\right\rangle+\left\|(\alpha, \beta) \overrightarrow{F_{A}^{1}}\right\|^{2}$, since $\left\langle\psi_{1},(\alpha, \beta) \overrightarrow{F_{A}^{1}}\right\rangle=\left\langle(\alpha, \beta) \overrightarrow{F_{A}^{1}}, \psi_{1}\right\rangle$.

Similarly, $\theta_{2}=\left\|\beta \overrightarrow{G_{A}}\right\|^{2}=\left\|\psi_{2}+(\alpha, \beta) \overrightarrow{F_{A}^{2}}\right\|^{2}=\left\|\psi_{2}\right\|^{2}+2\left\langle\psi_{2},(\alpha, \beta) \overrightarrow{F_{A}^{2}}\right\rangle+\left\|(\alpha, \beta) \overrightarrow{F_{A}^{2}}\right\|^{2}$, since $\left\langle\psi_{2},(\alpha, \beta) \overrightarrow{F_{A}^{2}}\right\rangle=\left\langle(\alpha, \beta) \overrightarrow{F_{A}^{2}}, \psi_{2}\right\rangle$.

Again, from theorem 3.1, we have $\sigma((\alpha, \beta) \overrightarrow{(F, A)})=\sigma\left((\alpha, \beta) \overrightarrow{\left(G_{F}, A\right)}\right)$. Thus, proved.
Theorem 3.7. Let $(F, A)$ be an IFSS over $U$, then

$$
(\alpha, \beta) \operatorname{IFSCV} \overrightarrow{\left(G_{F}, A\right)_{h}}=h \times(\alpha, \beta) \operatorname{IFSCV} \overrightarrow{\left(G_{F}, A\right)}
$$

Example 3.9. Let us consider Example 3.7., where $\sigma\left((0.3,0.1) \overrightarrow{\left(G_{F}, A\right)}\right)=\left(0, \frac{1}{\sqrt{2}}\right)$. So,

$$
(0.3,0.1) \operatorname{IFSCV} \overrightarrow{\left(G_{F}, A\right)}=\frac{50}{13 \sqrt{2}}
$$

In our example $h=0.9$, thus $\frac{(0.3,0.1) \overrightarrow{\left(G_{F}, A\right)}}{h}=\left\{\left(\left(\frac{2}{0.9}, \frac{5}{0.9}\right),\left(\frac{3}{0.9}, \frac{-2}{0.9}\right)\right),\left(\left(\frac{2}{0.9}, \frac{5}{0.9}\right),\left(\frac{3}{0.9}, \frac{-1}{0.9}\right)\right)\right\}$ and $(0.3,0.1) \overrightarrow{G_{A}}=\left(\left(\frac{2}{0.9}, \frac{5}{0.9}\right),\left(\frac{3}{0.9}, \frac{-1}{0.9}\right)\right)$. Hence, $\sigma\left((0.3,0.1) \overrightarrow{\left(G_{F}, A\right)_{0.9}}\right)=\left(0, \frac{1}{0.9 \times \sqrt{2}}\right)$.

Now, we have $(0.3,0.1) \operatorname{IFSCV} \overrightarrow{\left(G_{F}, A\right)_{0.9}}=0.9 \times \frac{50}{13 \sqrt{2}}$.
Remark 3.1 Scaling of an $(\alpha, \beta)$-cut generated IFSS may not generate distinct ( $\alpha, \beta$ )-cut generated IFSS.

The above remark can be understood from the following example.
Example 3.10. Let us consider Example 3.7, where $\left(G_{F}, A\right)_{(0.3,0.1)}=\left\{\left(e_{1},\left\{\left\langle x_{1}, 0.3,0\right\rangle,\left\langle x_{2}\right.\right.\right.\right.$, $\left.0.3,0.1\rangle\}),\left(e_{2},\left\{\left\langle x_{1}, 0.3,0\right\rangle,\left\langle x_{2}, 0.3,0.1\right\rangle\right\}\right)\right\}$. Here, $h=0.9$.

It can be checked that $\left(G_{F}, A\right)_{(0.3,0.1)}^{0.9}=\left\{\left(e_{1},\left\{\left\langle x_{1}, 0.3,0\right\rangle,\left\langle x_{2}, 0.3,0.1\right\rangle\right\}\right),\left(e_{2},\left\{\left\langle x_{1}, 0.3,0\right\rangle\right.\right.\right.$, $\left.\left.\left.\left\langle x_{2}, 0.3,0.1\right\rangle\right\}\right)\right\}$.

### 3.5 Intuitionistic fuzzy soft covariance with $(\alpha, \beta)$-cut

Definition 3.7. (i) Let us consider a universe $U$ with the set of attributes $E$. Let $(F, A)$ and $(G, B)$ be IFSSs, where $A, B \subseteq E,|A|=n>|B|=m$. We extend $B$ to $C=B \cup$ $\left\{f_{m+1}, f_{m+2}, \ldots, f_{n}\right\}$ such that $G_{i}^{1}\left(f_{k}\right)\left(x_{i}\right)=0$ and $G_{i}^{2}\left(f_{k}\right)\left(x_{i}\right)=0 \forall k \in\{m+1, m+2, \ldots, n\}$. Then, the $(\alpha, \beta)$-cut level intuitionistic fuzzy soft covariance of $(F, A)$ and $(G, B)$ is denoted by $(\alpha, \beta) \operatorname{IFSCov}\left(\overrightarrow{(F, A)}, \overrightarrow{\left.(G, B)_{|A|>|B|}\right)}\right.$ and it is defined as $(\alpha, \beta) \operatorname{IFSCov}\left(\overrightarrow{(F, A)}, \overrightarrow{\left.(G, B)_{|A|>|B|}\right)}=\right.$ $\left(\frac{1}{n}\left\{\left\|\Delta_{1}\right\|^{2}+\left\|\Delta_{2}\right\|^{2}+\cdots+\left\|\Delta_{n}\right\|^{2}\right\}, \frac{1}{n}\left\{\left\|\Delta_{1}^{\prime}\right\|^{2}+\left\|\Delta_{2}^{\prime}\right\|^{2}+\cdots+\left\|\Delta_{n}^{\prime}\right\|^{2}\right\}\right)$, where $\Delta_{j}=\left(\min \left\{\alpha F_{1}^{1}\left(e_{j}\right), \alpha G_{1}^{1}\left(f_{j}\right)\right\}, \min \left\{\alpha F_{2}^{1}\left(e_{j}\right), \alpha G_{2}^{1}\left(f_{j}\right)\right\}, \ldots, \min \left\{\alpha F_{i}^{1}\left(e_{j}\right), \alpha G_{i}^{1}\left(f_{j}\right)\right\}, \ldots\right)$, $\Delta_{j}^{\prime}=\left(\min \left\{\beta F_{1}^{2}\left(e_{j}\right), \beta G_{1}^{2}\left(f_{j}\right)\right\}, \min \left\{\beta F_{2}^{2}\left(e_{j}\right), \beta G_{2}^{2}\left(f_{j}\right)\right\}, \ldots, \min \left\{\beta F_{i}^{2}\left(e_{j}\right), \beta G_{i}^{2}\left(f_{j}\right)\right\}, \ldots\right)$ and $e_{j} \in A, f_{j} \in C, i \in \Delta, j \in I$.

The attributes $f_{m+1}, f_{m+2}, \ldots, f_{n}$ with $G_{i}^{1}\left(f_{k}\right)\left(x_{i}\right)=0$ and $G_{i}^{2}\left(f_{k}\right)\left(x_{i}\right)=0 \forall k \in\{m+1, m+$ $2, \ldots, n\}, i \in \Delta$ are called intuitionistic fuzzy soft statistical dummy attributes for $B$ relative to $A$.
(ii) Let us consider a universe $U$ with the set of attributes $E$. Let $(F, A)$ and $(G, B)$ be two IFSSs, where $A, B \subseteq E,|A|=n=|B|$. Then, $(\alpha, \beta)$-cut level intuitionistic fuzzy soft covariance of $(F, A)$ and $(G, B)$ is denoted by $(\alpha, \beta) \operatorname{IFSCov}\left(\overrightarrow{(F, A)}, \overrightarrow{\left.(G, B)_{|A|=|B|}\right)}\right.$ and it is defined as $(\alpha, \beta) \operatorname{IFSCov}\left(\overrightarrow{(F, A)}, \overrightarrow{\left.(G, B)_{|A|=|B|}\right)}=\left(\frac{1}{n}\left\{\left\|\Delta_{1}\right\|^{2}+\left\|\Delta_{2}\right\|^{2}+\cdots+\left\|\Delta_{n}\right\|^{2}\right\}, \frac{1}{n}\left\{\left\|\Delta_{1}^{\prime}\right\|^{2}\right.\right.\right.$ $\left.\left.+\left\|\Delta_{2}^{\prime}\right\|^{2}+\cdots+\left\|\Delta_{n}^{\prime}\right\|^{2}\right\}\right)$, where $\Delta_{j}=\left(\min \left\{\alpha F_{1}^{1}\left(e_{j}\right), \alpha G_{1}^{1}\left(f_{j}\right)\right\}, \min \left\{\alpha F_{2}^{1}\left(e_{j}\right), \alpha G_{2}^{1}\left(f_{j}\right)\right\}\right.$, $\left.\ldots, \min \left\{\alpha F_{i}^{1}\left(e_{j}\right), \alpha G_{i}^{1}\left(f_{j}\right)\right\}, \ldots\right), \Delta_{j}^{\prime}=\left(\min \left\{\beta F_{1}^{2}\left(e_{j}\right), \beta G_{1}^{2}\left(f_{j}\right)\right\}, \min \left\{\beta F_{2}^{2}\left(e_{j}\right), \beta G_{2}^{2}\left(f_{j}\right)\right\}, \ldots\right.$, $\left.\min \left\{\beta F_{i}^{2}\left(e_{j}\right), \beta G_{i}^{2}\left(f_{j}\right)\right\}, \ldots\right)$ and $e_{j} \in A, f_{j} \in B, i \in \Delta, j \in I$.

The above definition can be redefined if $A=B$. In this case $e_{j}=f_{j} \forall j \in I$.
Definition 3.8. (i) Let us consider a universe $U$ with the set of attributes $E$. Let $(F, A)$ and $(G, B)$ be two IFSSs, where $A, B \subseteq E,|A|=n>|B|=m$. We extend $B$ to $C=B \cup$ $\left\{f_{m+1}, f_{m+2}, \ldots, f_{n}\right\}$ such that $G_{i}^{1}\left(f_{k}\right)\left(x_{i}\right)=0$ and $G_{i}^{2}\left(f_{k}\right)\left(x_{i}\right)=0 \forall k \in\{m+1, m+2, \ldots, n\}$. Then, $(F, A)$ and $(G, B)$ are said to be $\epsilon_{(\alpha, \beta)}$-approximation independent intuitionistic fuzzy soft sets if $\Delta_{j}=0, \Delta_{j}^{\prime}=0$, where $0=(0,0, \ldots, 0, \ldots), e_{j} \in A$, and $f_{j} \in C, i \in \Delta, \forall j \in I$.
(ii) Let us consider a universe $U$ with the set of attributes $E$. Let $(F, A)$ and $(G, B)$ be two IFSSs, where $A, B \subseteq E,|A|=n=|B|$. Then, $(F, A)$ and $(G, B)$ are said to be $\epsilon_{(\alpha, \beta)-\text {-approximation independent intuitionistic fuzzy soft sets if } \Delta_{j}=0, \Delta_{j}^{\prime}=0 \text { where } 0=}^{=}$ $(0,0, \ldots, 0, \ldots), e_{j} \in A$, and $f_{j} \in C, i \in \Delta, \forall j \in I$.

Theorem 3.6. (i) Let us consider a universe $U$ with the set of attributes $E$. Let $(F, A)$ and $(G, B)$ be two IFSSs, where $A, B \subseteq E,|A|=n>|B|=m$. Then, $(\alpha, \beta) \operatorname{IFSCov}(\overrightarrow{(F, A)}, \overrightarrow{(G, B)}| | A|>|B|)$ $=(0,0) \Leftrightarrow(F, A)$ and $(G, B)$ are $\epsilon_{(\alpha, \beta)}$-approximation independent intuitionistic fuzzy soft sets.
(ii) Let us consider a universe $U$ with the set of attributes $E$. Let $(F, A)$ and $(G, B)$ be two two IFSSs, where $A, B \subseteq E,|A|=n=|B|$. Then, $(\alpha, \beta) \operatorname{IFSCov}(\overrightarrow{(F, A)}, \overrightarrow{(G, B)}|A|=|B|)=$ $(0,0) \Leftrightarrow(F, A)$ and $(G, B)$ are $\epsilon_{(\alpha, \beta)}$-approximation independent intuitionistic fuzzy soft sets.
Proof. (i) $(\alpha, \beta) \operatorname{IFSCov}\left(\overrightarrow{(F, A)}, \overrightarrow{\left.(G, B)_{|A|>|B|}\right)=(0,0)}\right.$
$\Leftrightarrow\left(\frac{1}{n}\left\{\left\|\Delta_{1}\right\|^{2}+\left\|\Delta_{2}\right\|^{2}+\cdots+\left\|\Delta_{n}\right\|^{2}\right\}, \frac{1}{n}\left\{\left\|\Delta_{1}^{\prime}\right\|^{2}+\left\|\Delta_{2}^{\prime}\right\|^{2}+\cdots+\left\|\Delta_{n}^{\prime}\right\|^{2}\right\}\right)=$ $(0,0)$
$\Leftrightarrow\left\|\Delta_{j}\right\|^{2}=0$ and $\left\|\Delta_{j}^{\prime}\right\|^{2}=0 \forall j \in I$
$\Leftrightarrow\left\|\Delta_{j}\right\|=0$ and $\left\|\Delta_{j}^{\prime}\right\|=0 \forall j \in I$
$\Leftrightarrow \Delta_{j}=(0,0, \ldots, 0, \ldots)$ and $\Delta_{j}^{\prime}=(0,0, \ldots, 0, \ldots) \forall j \in I$
$\Leftrightarrow \Delta_{j}=0$ and $\Delta_{j}^{\prime}=0 \forall j \in I$
$\Leftrightarrow(F, A)$ and $(G, B)$ are $\epsilon_{(\alpha, \beta)}$-approximation independent intuitionistic fuzzy soft sets.

## 4 Intuitionistic fuzzy soft attribute correlation coefficient and utility based $(\alpha, \beta)$-cut

Definition 4.1. Let $(F, A)$ be an IFSS with at least two attributes $e_{1}, e_{2} \in A$, then the intuitionistic fuzzy soft attribute correlation coefficient of $(\alpha, \beta) \overrightarrow{F\left(e_{1}\right)}$ and $(\alpha, \beta) \overrightarrow{F\left(e_{2}\right)}$ is denoted by IFSACC $\left((\alpha, \beta) \overrightarrow{F\left(e_{1}\right)},(\alpha, \beta) \overrightarrow{F\left(e_{2}\right)}\right)$ and it is defined as IFSACC $\left((\alpha, \beta) \overrightarrow{F\left(e_{1}\right)},(\alpha, \beta) \overrightarrow{F\left(e_{2}\right)}\right)=$
 $\left.\beta F_{i}\left(e_{2}\right)\right\},\left\|\alpha \overrightarrow{F\left(e_{j}\right)}\right\|=\sqrt{\left\langle\alpha \overrightarrow{F\left(e_{j}\right)}, \alpha \overrightarrow{F\left(e_{j}\right)}\right\rangle}=\sqrt{\sum_{i \in I}\left(\alpha F_{i}\left(e_{j}\right)\right)^{2}},\left\|\alpha \overrightarrow{F\left(e_{1}\right)}\right\| \neq 0,\left\|\alpha \overrightarrow{F\left(e_{2}\right)}\right\| \neq 0$ and $\left\|\beta \overrightarrow{F\left(e_{j}\right)}\right\|=\sqrt{\left\langle\beta \overrightarrow{F\left(e_{j}\right)}, \beta \overrightarrow{\left.F\left(e_{j}\right)\right\rangle}\right.}=\sqrt{\sum_{i \in I}\left(\beta F_{i}\left(e_{j}\right)\right)^{2}},\left\|\beta \overrightarrow{F\left(e_{1}\right)}\right\| \neq 0,\left\|\beta \overrightarrow{F\left(e_{2}\right)}\right\| \neq 0$. If any of $\left\|\alpha \overrightarrow{F\left(e_{1}\right)}\right\|,\left\|\alpha \overrightarrow{F\left(e_{2}\right)}\right\|,\left\|\beta \overrightarrow{F\left(e_{1}\right)}\right\|,\left\|\beta \overrightarrow{F\left(e_{2}\right)}\right\|$ is 0 , then IFSACC $\left((\alpha, \beta) \overrightarrow{F\left(e_{1}\right)},(\alpha, \beta) \overrightarrow{F\left(e_{2}\right)}\right)$ is not possible. In this case, we shall use notation " $(\infty, \infty)$ ", no matter what is $\Delta_{i}$ or $\Delta_{i}^{\prime}$.
 $\left.\left(e_{2},\left\{\left\langle x_{1}, 0.3,0.4\right\rangle,\left\langle x_{2}, 0.5,0.2\right\rangle\right\}\right)\right\}$, then IFSACC $\left((0.4,0.3) \overrightarrow{F\left(e_{1}\right)},(0.4,0.3) \overrightarrow{F\left(e_{2}\right)}\right)=\left(\frac{1}{\sqrt{2}}, \frac{1}{\sqrt{2}}\right)$.

From this onward, if $a, b, c, d \in \mathbf{R}$, and $(a, b) \leq(c, d)$, then we mean that $a \leq c$ and $b \leq d$.
Theorem 4.1. If $(F, A)$ be any IFSS with at least two attributes $e_{1}, e_{2} \in A$ over a universe $U$, then $(0,0)) \leq \operatorname{IFSACC}\left((\alpha, \beta) \overrightarrow{F\left(e_{1}\right)},(\alpha, \beta) \overrightarrow{F\left(e_{2}\right)}\right) \leq(1,1)$.

Proof. We know,

$$
\begin{aligned}
\sum_{i \in \Delta} \Delta_{i} & =\sum_{i \in \Delta} \min \left\{\alpha F_{i}\left(e_{1}\right), \alpha F_{i}\left(e_{2}\right)\right\} \leq \sum_{i \in \Delta}\left(\alpha F_{i}\left(e_{1}\right) \cdot \alpha F_{i}\left(e_{2}\right)\right) \\
& \leq \sqrt{\sum_{i \in \Delta}\left(\alpha F_{i}\left(e_{1}\right)\right)^{2}} \cdot \sqrt{\sum_{i \in \Delta}\left(\alpha F_{i}\left(e_{2}\right)\right)^{2}}=\left\|\alpha \overrightarrow{F\left(e_{1}\right)}\right\| \cdot\left\|\alpha \overrightarrow{F\left(e_{2}\right)}\right\| .
\end{aligned}
$$

So, $\frac{\sum_{i \in \Delta} \Delta_{i}}{\left\|\alpha \overline{F\left(e_{1}\right)}\right\| \cdot\left\|\mid \alpha \overline{F\left(e_{2}\right)}\right\|} \leq 1$. Similarly, we can show that $\frac{\sum_{i \in \Delta} \Delta_{i}^{\prime}}{\left\|\beta \overline{F\left(e_{1}\right) \|}\right\| \cdot\left\|\beta \overline{F\left(e_{2}\right)}\right\|} \leq 1$.
Thus, $\operatorname{IFSACC}\left((\alpha, \beta) \overrightarrow{F\left(e_{1}\right)},(\alpha, \beta) \overrightarrow{F\left(e_{2}\right)}\right) \leq(1,1)$.

Similarly, $\frac{\sum_{i \in \Delta} \Delta_{i}^{\prime}}{\left\|\beta \overline{F\left(e_{1}\right) \|}\right\| \| \beta \overline{F\left(e_{2}\right) \|}} \geq 0$. Hence, proved.
Theorem 4.2. Let $(F, A)$ be any IFSS with at least two attributes $e_{1}, e_{2} \in A$, then $\operatorname{IFSACC}\left((\alpha, \beta) \overrightarrow{F\left(e_{1}\right)},(\alpha, \beta) \overrightarrow{F\left(e_{2}\right)}\right)=\operatorname{IFSACC}\left((\alpha, \beta) \overrightarrow{F\left(e_{2}\right)},(\alpha, \beta) \overrightarrow{F\left(e_{1}\right)}\right)$.

Proof. Proof can be obtained from Definition 4.1.
Theorem 4.3. If $F\left(e_{1}\right), G\left(e_{1}\right)$ and $H\left(e_{1}\right)$ are three IFSs of three IFSSs $(F, A),(G, A)$ and $(H, A)$, over $U$ such that $F\left(e_{1}\right) \subseteq G\left(e_{1}\right) \subseteq H\left(e_{1}\right)$ and $e_{1} \in A$. Then;
(i) $\operatorname{IFSACC}\left((\alpha, \beta) \overrightarrow{F\left(e_{1}\right)},(\alpha, \beta) \overrightarrow{H\left(e_{1}\right)}\right) \leq \operatorname{IFSACC}\left((\alpha, \beta) \overrightarrow{F\left(e_{1}\right)},(\alpha, \beta) \overrightarrow{G\left(e_{1}\right)}\right)$
(ii) $\operatorname{IFSACC}\left((\alpha, \beta) \overrightarrow{F\left(e_{1}\right)},(\alpha, \beta) \overrightarrow{H\left(e_{1}\right)}\right) \leq \operatorname{IFSACC}\left((\alpha, \beta) \overrightarrow{G\left(e_{1}\right)},(\alpha, \beta) \overrightarrow{H\left(e_{1}\right)}\right)$
(iii) $\operatorname{IFSACC}\left((\alpha, \beta) \overrightarrow{F\left(e_{1}\right)},(\alpha, \beta) \overrightarrow{G\left(e_{1}\right)}\right) \leq \operatorname{IFSACC}\left((\alpha, \beta) \overrightarrow{H\left(e_{1}\right)},(\alpha, \beta) \overrightarrow{G\left(e_{1}\right)}\right)$,
if $\left\|\alpha \overrightarrow{F\left(e_{1}\right)}\right\|\|\cdot\| \alpha \overrightarrow{H\left(e_{1}\right)}\|-\| \alpha \overrightarrow{G\left(e_{1}\right)} \|^{2} \leq 0$ and $\left\|\beta \overrightarrow{G\left(e_{1}\right)}\right\|^{2}-\left\|\beta \overrightarrow{F\left(e_{1}\right)}\right\| .\left\|\beta \overrightarrow{H\left(e_{1}\right)}\right\| \leq 0$

Proof. (i) Let IFSACC $\left((\alpha, \beta) \overrightarrow{F\left(e_{1}\right)},(\alpha, \beta) \overrightarrow{H\left(e_{1}\right)}\right)$

$$
=\left(\frac{\sum_{i \in \Delta} \Delta_{i}{ }^{1}}{\left\|\alpha \overrightarrow{F\left(e_{1}\right)}\right\| \cdot\left\|\alpha \overrightarrow{H\left(e_{1}\right)}\right\|}, \frac{\sum_{i \in \Delta} \Delta_{i}^{\prime}}{\left\|\beta \overrightarrow{F\left(e_{1}\right)}\right\| \cdot\left\|\beta \overrightarrow{H\left(e_{1}\right)}\right\|} \|\right) ;
$$

where $\Delta_{i}{ }^{1}=\min \left\{\alpha F_{i}\left(e_{1}\right), \alpha H_{i}\left(e_{1}\right)\right\} \underset{\longrightarrow}{=} \alpha F_{i}\left(e_{1}\right), \xrightarrow{\Delta_{i}^{\prime 1}=} \min \left\{\beta F_{i}\left(e_{1}\right), \beta H_{i}\left(e_{1}\right)\right\}=\beta H_{i}\left(e_{1}\right)$, $\left\|\alpha \overrightarrow{F\left(e_{1}\right)}\right\| \neq 0,\left\|\alpha \overrightarrow{H\left(e_{1}\right)}\right\| \neq 0,\left\|\beta \overrightarrow{F\left(e_{1}\right)}\right\| \neq 0,\left\|\beta \overrightarrow{H\left(e_{1}\right)}\right\| \neq 0$.

Again, we consider IFSACC $\left((\alpha, \beta) \overrightarrow{F\left(e_{1}\right)},(\alpha, \beta) \overrightarrow{G\left(e_{1}\right)}\right)$

$$
=\left(\frac{\sum_{i \in \Delta} \Delta_{i}^{2}}{\left\|\alpha \overrightarrow{F\left(e_{1}\right)}\right\| \cdot\left\|\alpha \overrightarrow{G\left(e_{1}\right)}\right\|}, \frac{\sum_{i \in \Delta} \Delta_{i}^{\prime 2}}{\left\|\beta \overrightarrow{F\left(e_{1}\right)}\right\| \cdot\left\|\beta \overrightarrow{G\left(e_{1}\right)}\right\|} \|\right)
$$

 $\left\|\alpha \overrightarrow{F\left(e_{1}\right)}\right\| \neq 0,\left\|\alpha \overrightarrow{G\left(e_{1}\right)}\right\| \neq 0,\left\|\beta \overrightarrow{F\left(e_{1}\right)}\right\| \neq 0,\left\|\beta \overrightarrow{G\left(e_{1}\right)}\right\| \neq 0$.

Now, $\frac{\sum_{i \in \Delta} \Delta_{i}{ }^{1}}{\left\|\alpha \overrightarrow{F\left(e_{1}\right)}\right\| \cdot\left\|\alpha \overrightarrow{H\left(e_{1}\right)}\right\|}-\frac{\sum_{i \in \Delta} \Delta_{i}{ }^{2}}{\left\|\alpha \overrightarrow{F\left(e_{1}\right)}\right\| \cdot\left\|\alpha \overrightarrow{G\left(e_{1}\right)}\right\|}$
$=\frac{\sum_{i \in \Delta} \Delta_{i}{ }^{1}}{\left\|\alpha \overrightarrow{F\left(e_{1}\right)}\right\| \cdot\left\|\alpha \overrightarrow{H\left(e_{1}\right)}\right\|}-\frac{\sum_{i \in \Delta} \Delta_{i}{ }^{1}}{\left\|\alpha \overrightarrow{F\left(e_{1}\right)}\right\| \cdot\left\|\alpha \overrightarrow{G\left(e_{1}\right)}\right\|}$
$=\frac{\sum_{i \in \Delta} \Delta_{i}{ }^{1}}{\| \alpha \overrightarrow{F\left(e_{1}\right) \|}}\left\{\frac{1}{\left\|\alpha \overrightarrow{H\left(e_{1}\right)}\right\|}-\frac{1}{\left\|\alpha \overrightarrow{G\left(e_{1}\right)}\right\|}\right\} \leq 0$, since $G\left(e_{1}\right) \subseteq H\left(e_{1}\right)$, then $\left\|\alpha \overrightarrow{G\left(e_{1}\right)}\right\| \leq\left\|\alpha \overrightarrow{H\left(e_{1}\right)}\right\|$.
Thus, $\xrightarrow[\left\|\alpha \overrightarrow{F\left(e_{1}\right)}\right\| \cdot\left\|\alpha \overrightarrow{H\left(e_{1}\right)}\right\|]{\sum_{i \in \Delta} \Delta_{i}{ }^{1}} \leq \frac{\sum_{i \in \Delta} \Delta_{i}{ }^{2}}{\left\|\alpha \overrightarrow{F\left(e_{1}\right)}\right\| \cdot\left\|\alpha \overrightarrow{G\left(e_{1}\right)}\right\|}$
Now, it is to be noted that $\Delta_{i}^{\prime 1}=0$ or $1 \forall i \in \Delta$. Thus, squaring of $\Delta_{i}^{\prime 1}$ does not alter the sum and so on for other cases.

$$
\begin{aligned}
& \text { Again, } \frac{\sum_{i \in \Delta} \Delta_{i}^{\prime 1}}{\left\|\beta \overrightarrow{F\left(e_{1}\right)}\right\| \cdot\left\|\beta \overrightarrow{H\left(e_{1}\right)}\right\|}-\frac{\sum_{i \in \Delta} \Delta_{i}^{\prime 2}}{\| \beta \overrightarrow{F\left(e_{1}\right)\|\cdot\| \beta \overrightarrow{G\left(e_{1}\right)} \|}} \\
& =\frac{1}{\left\|\beta \overrightarrow{F\left(e_{1}\right)}\right\|} \cdot\left\{\frac{\sum_{i \in \Delta} \Delta_{i}^{\prime 1}}{\left\|\beta \overrightarrow{H\left(e_{1}\right)}\right\|}-\frac{\sum_{i \in \Delta} \Delta_{i}^{\prime 2}}{\left\|\beta \overrightarrow{G\left(e_{1}\right)}\right\|}\right\}
\end{aligned}
$$

$$
\begin{aligned}
& =\frac{1}{\left\|\beta \overrightarrow{F\left(e_{1}\right)}\right\|} \cdot\left\{\frac{\sum_{i \in \Delta}\left(\Delta_{i}^{\prime 1}\right)^{2}}{\left\|\beta \overrightarrow{H\left(e_{1}\right)}\right\|}-\frac{\sum_{i \in \Delta}\left(\Delta_{i}^{\prime 2}\right)^{2}}{\left\|\beta \overrightarrow{G\left(e_{1}\right)}\right\|}\right\} \\
& =\frac{1}{\left\|\beta \overrightarrow{F\left(e_{1}\right)}\right\|} \cdot\left\{\frac{\left\|\beta \overrightarrow{H\left(e_{1}\right)}\right\|^{2}}{\left\|\beta \overrightarrow{H\left(e_{1}\right)}\right\|}-\frac{\left\|\beta \overrightarrow{G\left(e_{1}\right)}\right\|^{2}}{\left\|\beta \overrightarrow{G\left(e_{1}\right)}\right\|}\right\} \\
& =\frac{1}{\left\|\beta \overrightarrow{F\left(e_{1}\right)}\right\|} \cdot\left\{\left\|\beta \overrightarrow{H\left(e_{1}\right)}\right\|-\left\|\beta \overrightarrow{G\left(e_{1}\right)}\right\|\right\} \leq 0 \\
& \text { So, } \frac{\sum_{i \in \Delta} \Delta_{i}^{\prime 1}}{\left\|\beta \overrightarrow{F\left(e_{1}\right)}\right\| \cdot\left\|\beta \overrightarrow{H\left(e_{1}\right)}\right\|} \leq \frac{\sum_{i \in \Delta} \Delta_{i}^{\prime 2}}{\left\|\beta \overrightarrow{F\left(e_{1}\right)}\right\| \cdot\left\|\beta \overrightarrow{G\left(e_{1}\right)}\right\|} . \text { Hence, proved. }
\end{aligned}
$$

Similarly, we can prove remaining parts.
Now, we state the following theorem without discussing the proof.
Theorem 4.4. IFSACC $\left((\alpha, \beta) \overrightarrow{F\left(e_{1}\right)},(\alpha, \beta) \overrightarrow{F\left(e_{2}\right)}\right)=(1,1) \Leftrightarrow \alpha \overrightarrow{F\left(e_{1}\right)}=\alpha \overrightarrow{F\left(e_{2}\right)}$ and $\beta \overrightarrow{F\left(e_{1}\right)}=$ $\beta \overrightarrow{F\left(e_{2}\right)}$

## 5 Conclusion

This paper introduces foundational concepts of intuitionistic fuzzy soft statistics along with correlation coefficient on intuitionistic fuzzy soft set. Here, we try to connect two crucial areas of contemporary science viz. uncertainty mathematics and statistics with one of the most applicable areas of economics viz. utility theory. Uses of the binary digital representation in this new statistical idea open the possibilities of applications in computer science, quantum computing, mathematical psychology, mathematical sociology, human trafficking, illegal immigration, human-computer interactions etc., where attributes play crucial roles. However, this new statistical area must be developed systematically to have broader applications for the betterment of human race.

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