

INTERNATIONAL JOURNAL OF RESEARCH IN COMMERCE & MANAGEMENT

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- Sharma T., Kwatra, G. (2008) Effectiveness of Social Advertising: A Study of Selected Campaigns, Corporate Social Responsibility, Edited by David Crowther & Nicholas Capaldi, Ashgate Research Companion to Corporate Social Responsibility, Chapter 15, pp 287-303.

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- Garg, Sambhav (2011): "Business Ethics" Paper presented at the Annual International Conference for the All India Management Association, New Delhi, India, 19-22 June.

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A REVIEW OF RESEARCH ON FACTORS INFLUENCING IMPLEMENTATION SUCCESS OF ACTIVITY BASED COSTING

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ABSTRACT

In spite of ABC's superior over traditional costing methods, its spread has remained rather slow and it has not been as widely adopted as was expected. As a result many researchers have used empirical studies in an attempt to examine how ABC could best be implemented and to find answers to the key question: why ABC implementation is successful in certain firms and not in others? Many studies provide evidence that the reason for different degrees of ABC success is the different contextual factors faced by each firm. The objective of this paper is to review the academic researches on ABC that have examined pertinent issues related to successful implementation of ABC. Through the review it seeks to identify the most important factors that are influencing success of ABC implementation, and from the review research gaps in this field will be identified. The review reveals that a majority of research emphasizes on the association between ABC success and behavioural and organizational factors such as top management support, involvement and training. Furthermore, the different factors affecting the various stages of the implementation and the degree of importance of each factor varies according to the stage of the implementation. There are very few empirical studies that have been done to examine the roles of organizational culture/structure on ABC implementation success. Moreover, in contrast to the western countries there is a dearth of studies that examines success and success factors of the implementation of ABC in the Asian context.

DATA MINING APPLICATIONS IN BANKING AND FINANCIAL SECTORS

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ABSTRACT

This article considers building of mathematical models with financial data by using data mining techniques. In general, data mining methods such as neural networks and decision trees can be a useful addition to the techniques available to the financial analyst. It describes data mining in finance by discussing financial task and techniques in this data mining area. Currently, huge electronic data repositories are being maintained by banks and other financial institutions. Valuable bits of information are embedded in these data repositories. The huge size of these data sources make it impossible for a human analyst to come up with interesting information (or patterns) that will help in the decision making process. A number of commercial enterprises have been quick to recognize the value of this concept, as a consequence of which the software market itself for data mining is expected to be in excess of 10 billion USD. This paper is intended for those who would like to get aware of the possible applications of data mining to enhance the performance of some of their core business processes. In this paper discussion is about the broad areas of application, like risk management, portfolio management, trading, customer profiling and customer care, where data mining techniques can be used in banks and other financial institutions to enhance their business performance.

EVA: ARE FIRMS WITH HIGHER EVA TRANSLATING INTO MAXIMIZING RETURNS FOR SHAREHOLDERS - A STUDY ON SELECTED INDIAN IT COMPANIES

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ABSTRACT

Today's business is about creating value for shareholders while maximizing the wealth. As more and more retail investors are investing in equity market expecting good returns on their investments, it becomes necessary for the organizations to perform effectively in diverse circumstances and enhance the quality of the expected return for the investor. Even though there are various measures of shareholders value, such as EPS and new measures like Strategic Profit Models, PE ratio, Economic Value Added. This study which is in descriptive nature is aimed at effectiveness of EVA as a true measure of Shareholders value. For the purpose of this study, we have selected 3 listed companies from IT Sectors, which are capital oriented and needs huge influx of funds over a period of time in ever changing technology. The study is based on the publicly available data, viz. annual reports, balance sheets and stock market. Further the study also tried to assess the correlation between shareholders value with the stock market price, to check whether the higher EVA translates to the maximization of share holders value over a long period of time by testing the hypothesis. The study revealed that there is no strong pattern of EVA of selected IT companies during the period. The wealth created by most companies in year 2008 and 2012 has decreased because of higher cost of capital than that of other years

A SURVEY ON DERIVATIVE AWARENESS AND USAGE BY MSMES IN LUCKNOW CHIKAN CLUSTER

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ABSTRACT

Currency fluctuations always presents a great deal of risk for businesses dealing in international export and imports. During the year 2007-08, when rupee was appreciating against US dollar and was even expected to touch Rs 35 against a dollar, many MSME (Micro Small and Medium Enterprises) exporters (and others) entered into forex derivative contracts with banks to hedge against the currency fluctuations, which ultimately turn out to be sour and in the process, SME (small and medium enterprises) lost thousands of crores in the process and many cases were filed in Indian courts in this regard. This paper ventures to find out about the derivative awareness and uses in one of India's largest artisan based cluster namely Lucknow Chikan Cluster.

QUALITY OF WORK LIFE AND SELF EVALUATION OF PERFORMANCE: PARAMETERS AT WORK PLACE

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ABSTRACT

QWL depends upon the favorable or unfavorable conditions and environment of a workplace that support and promote the continuous effort to bring increased labor-management cooperation through joint problem solving to improve organizational performance and employee satisfaction. A good quality of work-life supports and promotes employee performance by providing them with job satisfaction. In the present study the researcher chose the IT companies in Chennai. Based on the interview with the employees in the organization, a pilot study was conducted with the respondents in the total sample (N = 120). The factors that contribute to quality of work life includes Stress at Work, Work Life balance, Management Policies, Adequate and Fair compensation, Social Integration in the workplace and Job Security. The following themes emerged from the analysis: (1) The factors affecting the QWL of the employees in the IT companies; (2) Exploration of the relationship between the QWL and the performance of the employees; and (3) Suggestions based on the survey results.

SALES PROMOTION PRACTICES IN APPAREL RETAIL SECTOR AND CHALLENGES AHEAD

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ABSTRACT

Indian apparel market is at the infant stage where extensive changes are to be evident, due to mass urbanisation and shift of population from rural to urban areas we can see rapid growth which has spawned a new class of consumers with more money to spend, and mainly a growing passion for fashion. In this new opportunistic market like India there is a high scope for apparel retailing, wherein there is significant growth opportunity for both foreign and domestic players. This research studies the industry in detail from both business point of view and customer's perspective. This research attempts to understand sales promotion practices presently implemented by organized apparel retailers, the way they evaluate these strategies and the challenges ahead. The research was divided into two parts, i.e. one from the business point of view and the other from customers' viewpoint. Hence the sample for customers consists of 200 respondents and sample of 5 multi-brand apparel retailers in Bangalore south. Primary data was collected through a structured questionnaire for customers and an interview session with the store manager of the apparel retailer on the basis of a draft questionnaire. Secondary data was collected from research reports, databases, journals, articles, previous projects etc. SPSS 17.0 and excel was used to compute the data statistically. The results of the study will help the apparel retailers plan their sales promotion strategies to reach their customers and influence them to visit their store to purchase apparel products.

RELEVANCE OF INFORMATION SOURCE AND USE IN BUSINESS ORGANIZATION: A CASE STUDY OF SMALL SCALE TRADERS IN IBADAN SOUTH WESTERN- NIGERIA

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ABSTRACT

This study explored relevance of information source and use in Business Organization among small scale traders in Ibadan South-western Nigeria. The focus centred on the impact of relevant information source in business growth. Information utilization for business growth was treated; effect of lack of reliable information source on business was considered. Other areas covered include: information sources in business organization, information seeking behaviour of small scale traders and challenges of information sourcing and use. Research method used was survey. A structured questionnaire was used. Sample involved a total of 300 small scale traders selected from Bodija and Sango markets within Ibadan metropolitan capital city of Oyo State in south western Nigeria, using stratified and simple random sampling techniques. The result obtained revealed that Small Scale traders are aware of sources of business information, however, Business Associates and Trade associations are mostly consulted than other sources; none of the traders have consulted libraries for their business information. Challenges in information sourcing, which include: lack of time to consult information sources, non-availability of public libraries within their communities, lack of information literacy skills and poor information seeking behaviour, was identified. In general, the overall result suggested that reliable information source and use have the capacity to expand and develop business activities in Ibadan, south west Nigeria. Whereas, efforts should be made to eradicate information illiteracy, construct more public library and devise means of developing healthy information seeking behaviour among small traders. Meanwhile, recommendations were made for future study.

GLASS CEILING: HAS IT BEEN BROKEN OR STILL PERSISTS?

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ABSTRACT

The last decade has seen a sea change in the development of socio cultural environment and rise of corporate sector in the Indian economy. But still a lot of women are struggling and finding ways to get upto the top. Still in year 2013, we are counting firsts of women in corporate sectors, houses and boardrooms of MNCs. The barrier which is still valid and is holding women back is the Glass Ceiling. Ambition, Leadership, Rights, Power, Multiple roles, Social definitions etc. a number of factors holding women back in middle managerial levels. Glass ceiling, as can't be denied, must get the attention for its removal from the corporate culture

TO STUDY THE FACTOR AFFECTING THE PURCHASE DECISIONS OF CUSTOMERS TOWARDS THE PURCHASE OF CONSUMER GOODS: A STUDY CARRIED OUT AT BHIWANI DISTRICT

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ABSTRACT

Consumer is the central point of every business. Now a days, attracting and satisfying customers is more difficult than producing the goods. For any product, many brands are available in the market. Every company wants to increase its market share. But, buyers dominate the market. Therefore, seller has to make a lot of efforts to attract and to persuade the persons to purchase his products and services. Indian consumers are seemingly more and more doctored and enlightened about products; media channels that provide companies to convey with consumers are adopting in diversity and reach. Consumers are getting richer, leading to competition in the market place for consumer products. The result is that consumer companies are increasingly pertained with marketing issues, as they seek to tell apart their products and communicate their appraisals to potential customers. Various consumer companies are mad about Indian sheer market size. The companies say the growth in media channels brought about by economic liberalization has made people increasingly aware of brand values. A smaller number of companies believe that India offers significant opportunities on selective brands, which provide higher margins. Companies also say that groundbreaking marketing can be the solution to tackling the fragmentation and relative poverty of much of the Indian market. A senior manager at a consumer goods company points out the recent success of very small packages or sachets of personal care products, "The sachet phenomenon is an example of accomplishing to the bottom of the pyramid. It was identification that a lot of people in India are just not willing to buy a whole bottle of shampoo. That doesn't mean they won't buy shampoo" KPMG. So, the present research tries to find out those factors affecting the purchase decisions of customers towards the purchase of FMCGs.

PEOPLES PARTICIPATION IN GRAM SABHA AND RURAL DEVELOPMENT: A STUDY

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ABSTRACT

Gandhiji's political philosophy which paved penchants prime position in building a new India based on gramswaraj paved the way for making panchayats effective instrument of grass root governance and participatory development. It is an undisputable part that decentralization is key to both healthy democracies for the socio-economic development of Indian society. This article seek to present the findings of an empirical study of people participation in gramsabha of Harugeri village a biggest panchayat of Karnataka state, for exploring the extent of peoples participation in gramsabha as a result of an implementation of section of 2 Karnataka state ZP, TP, GP and NP Act – 1993. This made provision for the people's participation at grass root level for village development it also aims at making some suggestions for making participation of people affective in this institution of decentralize of rural governance. The study is an attempt to understand people participation in gramsabha for rural development and empowerment in all the villages of Gram Panchayat Harugeri.

EMPIRICAL STUDY ON OUTBOUND LOGISTICS OF FERTILIZERS IN NFCL

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ABSTRACT

“Jai Kisson (the farmer)”, the slogan was meant for praising the farmer who produces food grains sufficient to the Indians, and encouraging the farmers to continue in this field. But today the farmer refuses to do the agriculture; the primary sector of India as he is facing many problems including the shortage in the availability of fertilizers. Nagarjuna Fertilizers and Chemicals Limited is major urea producer for the Andhra Pradesh and plays a vital role in the fertilizer industry. Hence the present study focused on the outbound logistics of Nagarjuna Fertilizers and Chemicals Limited, Kakinada. For this study the methodology includes collection of secondary and primary data, sampling design, classification and tabulation of data and diagrammatic and graphical representation of data. Finally the above data is analyzed and reported to conclude that the company is facing outbound logistics problems that can be solved by effective implementation of the suggestions made in this study.

AN EMPIRICAL ANALYSIS OF THE OPERATING PERFORMANCE OF CROSS-BORDER ACQUISITIONS BY INDIAN MULTINATIONALS

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ABSTRACT

The aim of this study is to assess the performance of cross-border acquisitions and their impact on the acquirer firms especially when the target belongs to a developed nation like United States, Italy, Germany, France etc. and the acquirer is from a developing nation like India. Usually its captivating to hear the news of acquisition being announced by an Indian company to acquire ,a US based company because of the esteem attached to the big name of US. This study aims to analyse whether this delight is enjoyed only by the general public or is shared by the owners of the acquiring firms as well in the form of abnormal returns. The study examines whether there is an improvement in the overall financial health of the company after acquisition. Different ratios, growth rates and averages have been used to evaluate financial performance of the sample firms before and after the acquisition. For the said purpose, the Pre and post acquisition financial analysis of 24 sample companies who has done acquisitions during the period of 2000-2005 has been considered.

STUDYING THE RELATIONSHIP BETWEEN ISSUING ACCEPTABLE AUDITING REPORT WITH A CORPORATE GOVERNANCE SYSTEM AND BOARD OF DIRECTORS' CHARACTERISTICS IN ELECTRICITY DISTRIBUTION COMPANIES IN IRAN

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ABSTRACT

In this research the relationship between issuing acceptable reports of auditing with a corporate governance system and the characteristics of board of directors in electricity distribution companies in Iran (depending on the base company of Tavanir) was investigated. To do so, active companies in electricity distribution industry were studied for the period between 2008 and 2012. Independent variables of this research included: 1- educational degrees of board of directors' members, 2- educational majors of board members, 3- accounting conservatism, 4- employers' rank, and 5- size of board of directors. The dependent variable for this research was acceptable auditing report. Our statistical sample included 34 companies from among those electricity distributing companies and the data gathered to study the research hypotheses were analyzed by Eviews software and in the form of logistic regression. Results of investigations showed that 3 elements mentioned (educational majors of board members, employers' rank, and size of board of directors) have had a meaningful relationship with acceptable auditing reports. But the constituents of: educational degrees of board of directors' members, and accounting conservatism did not have any meaningful relationship with acceptable auditing reports.

TRANSFER OF TRAINING AMONG THE PARTICIPANTS ATTENDING MULTIPLE SKILLS FOR ADMINISTRATIVE SUPPORT STAFF

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ABSTRACT

The transfer of training (the application of training in the workplace) is a critical issue faced by all organizations. This issue is concerned with the impact of training on employees and organization. Trainee's characteristics and training design are identified in many studies as the two major factors affecting the transfer of training. This study is aimed at investigating the transfer of training among the administrative support staff that attending multiple skills course organized by Institute of Continuing Education. The objective of the study were; (1) determine the level of learning and transfer of training among the course participants; (2) to determine the relationship between the transfer of training and trainees characteristic and training design. One hundred thirty six (136) participants who attended the training programs were asked to rate 10 questions regarding trainee characteristics, twenty questions each regarding training transfer, and training design through a set of questionnaires. The two relationships were tested by using Pearson correlation. The findings from the study showed that there were changes in the level of knowledge, and level of skills among the participants after attending training program. The study also found that the score on trainees characteristic and training design were high. The findings indicated a positive and significant correlation between (1) transfer of training and trainees characteristics, (2) transfer of training and training design. Appropriate suggestions are offered to enhance transfer of training for future. Accordingly, suggestions for further research are also provided.

GROWTH AND PATTERN OF PUBLIC EXPENDITURE IN HARYANA

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ABSTRACT

Fiscal performance of national and sub-national governments, both in developed and developing economies is an important measure to assess the macro-economic stability. Decentralisation has given significant spending and taxation responsibilities to subnational governments in developing countries. The performance of the subnational governments has a direct effect on the fiscal performance of the national government. In India, states have been given an important role in human and economic development. Growing responsibilities of the state governments has resulted in huge revenue and fiscal deficits of the state governments. Increasing public expenditure of the state governments has also resulted in wasteful and inefficient utilization of resources. Therefore it is necessary to analyse the trends and pattern of public expenditure of the state governments. In this context present study analyse the pattern of public expenditure in Haryana since 1997-98.

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