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A STUDY ON THE ADOPTION OF COST ACCOUNTING PRACTICES BY THE TEA INDUSTRY

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ABSTRACT

Suitable regulatory mechanism is required when a country like India is moving forward to be a developed country from a developing country. Besides routine financial and cost information and other disclosures, cost effective information for managers and government is required. This is necessary for enhancing the competitiveness of industry of a country. As tea industry in India is one of the very premium industries, it is necessary to examine the transparency of cost information which can be used to provide feedback on performances, trace different cost which are incurred, supports decisions, developing costing methods and techniques etc. This paper has been developed with an objective to highlight the cost records and reporting rules imposed by the government on the industry and also to know the future adaptability of costing practices in tea industry.

USAGE OF ARTIFICIAL INTELLIGENCE IN INDIAN BANKS

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ABSTRACT

Artificial intelligence (AI) is catching fast across the world. The Indian banking sector is one among the early adopters of AI in the country. Banks are exploring and implementing technology in the front office and back office in various ways. AI is growing smarter from day to day. AI includes smarter chatbots for customer services, personalized services for individuals and introduction of an AI robot for self service in banks. This helps in reducing frauds and risks in the banking sector. In this paper, the author has discussed how AI is used in the banking sector, what are the benefits and the various challenges involved in application of AI in India.

A STUDY OF GOVERNMENT ORGANIZATIONS MEDICAL EQUIPMENT BUYING PROCESSES, THE CASE OF ETHIOPIA

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ABSTRACT

In recent years the government of Ethiopia has shown its commitment to improving the healthcare service of the country by building and equipping several healthcare facilities. The government's budget for a healthcare facility is also increasing from time to time. As a result, the medical equipment market size has recorded a significant growth and attracted different manufacturers. The objective of the study is to assess and develop the medical equipment buying process of Ethiopian government organizations to help scholars and marketers understand, analyze, and explain how government organizations in Ethiopia buy medical equipment. Initially, a comprehensive literature review was conducted to identify factors affecting the organization's buying process. Then Secondary data was used to understand the procurement methods and buying process of government organizations. Five tender documents, government procurement policies, directives and manuals were analyzed. Moreover, five-group discussions were conducted with experts of Medical Equipment buyers. The study has a significant contribution to understanding Ethiopian government organizations medical equipment buying process. It is not possible to have a standard buying process for different procurement methods and buying situation. The buying process of an organization will be determined by the procurement method to be used and the buying situation.

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