

# INTERNATIONAL JOURNAL OF RESEARCH IN COMMERCE, ECONOMICS & MANAGEMENT

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# A STUDY ON THE SATISFACTION OF SOCIAL MEDIA ADVERTISEMENTS ON YOUNG CUSTOMERS BUYING BEHAVIOURS

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**SENIOR TAX ACCOUNTANT (CHARTERED ACCOUNTANT)**

**TEYS**

**AUSTRALIA**

## ABSTRACT

*One of the most important advantages of the use of social media is the online sharing of knowledge and information among the different groups of people. It is practically impossible to design a marketing strategy without considering social networks. Increasingly, consumers are looking at websites, as well as the habits and behaviors of peers before making a decision on a purchase or in selecting a type of entertainment. Social networking breaks down barriers between individuals and builds communities. The study was to analyze the satisfaction of social media advertisements on young customers buying behaviors. Internet has proven to be a lucrative communication channel linking the customers and the organizations. As results, for marketers had emerged as a impressive network or channel to interact with young consumers through social media tools. Social media revolution, it is more than obvious that social media like Facebook, Twitter, Orkut, MySpace, Skype etc., are used extensively for the purpose of communication. The study group consisted of a total of 100 young consumers between the age group of 18-24 years who use social media platforms and have an account in any of the social networks. Random sampling method was used to determine the study group.*

# **A STUDY ON CONSUMERS PERCEPTION ON E-RETAIL STORES WITH SPECIAL REFERENCE TO ERNAKULAM CITY**

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## **ABSTRACT**

*The retail sector is modernising and expanding rapidly along with the growth of Indian economy. Now a day's most of the consumers have changed their preferences from organized sectors to organized e-retail formats. Electronic retailing is the sale of goods and services through internet. E-tailing can include business-to-business (B2B) and business-to-consumer (B2C) sale of product and services, through subscription to website content or through advertising. This study aims to measure the consumer preference of mobile phones through e retail format, which product do consumer purchase most, the reason behind their choices, to identify various factors or determinants that influence the consumers, at the same time the level of satisfaction which the consumer receive from this transitions. This study also throws a light on the merger of the organized retail sector with e-retailing formats. The pedagogic tools used are percentage analysis and by preparing questionnaire, personal interviews have also been taken. This study is limited to Cochin City.*

# OPPORTUNITIES AND CHALLENGES IN CASHLESS TRANSACTIONS: A STUDY OF FISHER WOMEN IN UNORGANISED SECTOR

**MALLIKA A SHETTY**  
**LECTURER**  
**DEPARTMENT OF COMMERCE**  
**MGM COLLEGE**  
**UDUPI**

## ABSTRACT

*The earlier perception of e-banking, mobile banking and more such technology or cashless transactions was that the pressure for making business environment green and behaving in a more responsible manner especially comes from Government and its legislations. Now that old perception is changing throughout the globe as studies performed on consumers reflect that in most countries consumers are becoming more aware and willing to act on environmental concerns. There is a radical change in consumer preferences and life styles. World is moving towards cash to cashless economy. Many countries like Sweden, Norway, Denmark, Kenya, Canada, and South Korea are listed for less cash transactions. Now a days smart phone are heavily used for making payment. These changes for digital payment are increased due to penalizing cash transactions and preferential tax rates boosted electronic transaction. Apart from these vast benefits also e- banking facing challenges such as lack of support at point of sale, network issues, security threats, increasing cost, lack of knowledge etc. Millions of people rely on small-scale fisheries for survival; nearly half of them are women. The success or failure of these people who serve as the main source of food and income, directly affect to those who rely on them. This study attempts to interpret the impact of cashless transaction on them. The present study focus on the impact of cashless economy on the people in unorganized sector especially the women in unorganized sector. 200 respondents from rural area were selected for the purpose of study.*

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**INDIA & TAX TREATIES**

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**DEPARTMENT OF COMMERCE**  
**CHRISTIAN COLLEGE**  
**CHENGANNUR**

**ABSTRACT**

*The purpose of this seminar paper is to highlight the influence of DTAA (Double Taxation Avoidance Agreement) on foreign investments in India. India had recently amended its DTAA with Singapore, Belgium and Cyprus so as to plug certain loopholes and this paper focuses on its impact on cross border transactions. Double taxation is considered as one of the major obstacles to the development of international economic relations since the fiscal jurisdiction will be always heavily guarded. Nations are often forced to discuss and settle the claims of other means of double taxation avoidance agreements, in order to bring down the barriers of international trade.*

# EFFECTS OF THE MANDATORY ADOPTION OF IFRS ON EARNINGS MANAGEMENT IN QUOTED MANUFACTURING COMPANIES IN NIGERIA

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**UNIVERSITY OF UYO**  
**UYO**

## ABSTRACT

*Information contained in accounting reports is expected to reflect economic reality because virile economic decisions are based on accounting information. However, accounting reports sometimes, are distorted through earnings management with the aim to deceive users of the reports thereby, making accounting reports to be less dependable. This study examined the effects of the mandatory adoption of the IFRS on earnings management and also, the relationships between earnings management and performance indicators in quoted manufacturing companies in Nigeria. Financial statements for 2011 prepared under Nigerian State-ments of Accounting Standards (SAS) and the restated 2011 financial statements using IFRS guidelines were used for the study to ensure effective comparison. In line with previous studies, discretionary accruals were used as earnings management variable, while, leverage, cash flow, growth, return on assets (ROA) and loss were performance indicators. The t-test statistic was used to test the hypothesis on the effects of the mandatory IFRS adoption on earnings management. Multiple regression was conducted to examine the relationship between earnings management and performance. The results showed that there is a significant difference in earnings management between pre and post adoption period of the IFRS in the manufacturing sector of the Nigerian economy. The results also revealed that there was an insignificant relationship between earnings management and the performance indicators before and after the mandatory adoption of the IFRS. It was recommended that regulatory authorities should increase supervision of financial reporting of quoted manufacturing companies in Nigeria.*

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## ABOUT THE JOURNAL

In this age of Commerce, Economics, Computer, I.T. & Management and cut throat competition, a group of intellectuals felt the need to have some platform, where young and budding managers and academicians could express their views and discuss the problems among their peers. This journal was conceived with this noble intention in view. This journal has been introduced to give an opportunity for expressing refined and innovative ideas in this field. It is our humble endeavour to provide a springboard to the upcoming specialists and give a chance to know about the latest in the sphere of research and knowledge. We have taken a small step and we hope that with the active co-operation of like-minded scholars, we shall be able to serve the society with our humble efforts.

### *Our Other Journals*

