
Financial Performance Analysis Research Methodology

A Thesis Submitted in Partial Fulfilment of the Requirements for the Degree of Master in Business (MBus) Unitec Institute of Technology, New Zealand

International Conference on Gender Research

Toward an Integrative Explanation of Corporate Financial Performance

The Impact of Working Capital Management Dynamics on Performance of Tongan Enterprises in New Zealand

A Comparative Study of Selected Public, Private and Foreign Banks Working in India

The Impact of Disinvestment and Self Obligation on Financial Performance

ADVANCED MANAGEMENT ACCOUNTING

Meta-analysis in Marketing

Research Methodology on Data Envelopment Analysis (DEA)

ICBAE 2020

Using Integrated Ratio Analysis

2019 International Symposium in Management (SIM2019)

Temporary Work Agencies in Italy

The Role of Financial Analysis on the Financial Performance of Microfinance Institutions in Rwanda. A Case Study of Inyongera

SACCO/Cyuve from 2011 to 2015

Generalization of Response Models

ICTR 2020 3rd International Conference on Tourism Research

Towards Success in a Competitive Market: The Importance of Entrepreneurship and Innovation

A Research Methodology in Corporate Finance and Accounting

Public Sector Enterprises in India

Performance Evaluation of Commercial Banks Through CAMEL Approach

Artisan Entrepreneurship

Emerging Issues in Finance

An Analysis of the Financial Performance of Green Office Buildings in the USA

Financial Microeconometrics

Knowledge Management in Organizations

Analysing Financial Performance

10th International Conference, KMO 2015, Maribor, Slovenia, August 24-28, 2015, Proceedings

20th European Conference on Research Methodology for Business and Management Studies

Comparative Studies on Financial Performance of Commercial Banks in Ethiopia. Problems and Prospects

THE EVALUATION OF FINANCIAL RISK PROFILE OF THE COMPANIES AND THE MANDATORY DISCLOSURE ON Liquidity AND Credit RISK

ECRM 2014

Doing Well by Doing Good?

Innovation in Sustainable Management and Entrepreneurship

Corporate Social Responsibility, Corporate Restructuring and Firm's Performance

Empirical Evidence from Chinese Enterprises

Research Methodology in Strategy and Management

Corporate Social Responsibility & Corporate Financial Performance Relationship: Evidence from UK's Food Industry

Analysis of Financial Statements of Indian Industries

GLOBAL BUSINESS MANAGEMENT AND INFORMATION TECHNOLOGY

Corporate Responsibility

*Financial Performance Analysis
Research Methodology*

Downloaded from ftp.bonide.com by
guest

CUEVAS PONCE

A Thesis Submitted in Partial Fulfilment of the Requirements for the Degree of Master in Business (MBus) Unitec Institute of Technology, New Zealand

Springer

This book explores new topics in modern research on empirical corporate finance and applied accounting, especially the econometric analysis of microdata. Dubbed "financial microeconometrics" by the author, this concept unites both methodological and applied approaches. The book examines how quantitative methods can be applied in corporate finance and accounting research in order to predict companies getting into financial distress. Presented in a clear and straightforward manner, it also suggests methods for linking corporate governance to financial performance, and discusses what the determinants of accounting disclosures are. Exploring these

questions by way of numerous practical examples, this book is intended for researchers, practitioners and students who are not yet familiar with the variety of approaches available for data analysis and microeconometrics. "This book on financial microeconometrics is an excellent starting point for research in corporate finance and accounting. In my view, the text is positioned between a narrative and a scientific treatise. It is based on a vast amount of literature but is not overloaded with formulae. My appreciation of financial microeconometrics has very much increased. The book is well organized and properly written. I enjoyed reading it." Wolfgang Marty, Senior Investment Strategist, AgaNola AG

International Conference on Gender Research diplom.de

This book contains the refereed proceedings of the 10th International Conference on Knowledge Management in Organizations, KMO 2015, held in Maribor, Slovenia, in August 2015. The theme of the conference was "Knowledge Management and Internet of Things." The KMO conference brings together researchers and developers from industry and academia to

discuss how knowledge management using big data can improve innovation and competitiveness. The 59 contributions accepted for KMO 2015 were selected from 163 submissions and are organized in topical sections on: knowledge management processes, successful knowledge sharing and knowledge management practices, innovations for competitiveness, knowledge management platforms and tools, social networks and mining techniques, knowledge management and the Internet of Things, knowledge management in health care, and knowledge management in education and research.

Toward an Integrative Explanation of Corporate Financial Performance GRIN Verlag

Bachelor Thesis from the year 2017 in the subject Business economics - Accounting and Taxes, grade: 16.5, INES Ruhengeri Institute of Applied Science, course: Accounting, language: English, abstract: This study's main objective was to analyze the role of financial analysis on the financial performance of microfinance institutions in Rwanda under three specific objectives. The first was to assess the indicators of financial analysis in Inyongera SACCO/Cyuve. The second was to analyze the determinants of the financial performance in Inyongera SACCO/Cyuve. The third was to measure the relationship between financial analysis indicators and the financial performance determinants in Inyongera SACCO/Cyuve. The following research questions were used to test the above objectives: What are the indicators of financial analysis in Inyongera SACCO/Cyuve? What are the determinants of financial performance in Inyongera SACCO/Cyuve? What is the relationship between financial analysis indicators and the financial performance determinants in Inyongera SACCO/Cyuve? A descriptive research design was used. Data was collected from both primary and secondary sources using questionnaire, interview and documentation. The results of this research showed that financial revenues of Inyongera SACCO/Cyuve has generated more profit in the period of 2013 where it was 74%, and this year 2013 is experienced year profit where the Inyongera SACCO/Cyuve generated more profit. This was due to the decrease of operating expenses in this year within the reduction in personnel expenses compared to other years. And the 2011 is not more considered because it was the starting year. The recommendations given to Inyongera SACCO/Cyuve were to calculate its expenses, financial ratios to be able to assess the expenses incurred comparing to sales realized and gross margin obtained for a better control of production cost and other expenses. The institution should reduce its costs to maximize profit which is the common goals for all organizations in order to make efficient and effectiveness of its business.

The Impact of Working Capital Management Dynamics on Performance of Tongan Enterprises in New Zealand Excel Books India

The financial statement analyses helps to see the current performance condition of a firm compare past performance. The performances of companies are dependent more on the management's ability in formulating strategic plans and the efficient implementation of its strategies. The result and remedies can be helpful for management of a firm, it attempts to analyze the financial statements and measure the performance in terms of assets utilization and profitability activities. In detail the research methodology used for the study that has focused on the past and present performance of a firm, the data was collected from income Statement and balance sheet from website. the study has been undertaken on the evaluation of financial performance of company at a particular period. financial analysis is important to plan to control the firm's financial resources. Researcher has used various analysis

techniques of financial statement.

A Comparative Study of Selected Public, Private and Foreign Banks Working in India Free Press

Thesis (M.A.) from the year 2011 in the subject Business economics - Banking, Stock Exchanges, Insurance, Accounting, grade: Very Good, Mekelle University, language: English, abstract: The objective of the study was to compare the financial performance of commercial Banks by using their average ratio in terms of profitability, liquidity, efficiency, and solvency. In this study by using excel analyzed information was presented by statistical measures like graphs and tables. Both the trend and comparative financial performance analysis approaches were used. Five years audited financial reports from 2005 to 2009 of the commercial banks were taken for comparison purpose. Those commercial banks taken for comparison were Commercial Bank of Ethiopia, Dashen Bank Share Company, Bank of Abyssinia, United Bank, Wegagen Bank, and Nib International Bank. Year of establishment, amount of capital reserve, and number of branches are taken as a criterion for selecting these commercial banks for analysis purpose. In addition to data gathered from secondary sources, unstructured interview was conducted on problem and prospects related to the financial performance of commercial banks and the responses were presented. The respective ratios of each bank are compared with the average ratios of the six commercial banks taken for the study. Then trend analyses of six commercial banks taken in this study are presented by using the above ratios. In both the financial performance analysis approaches i.e., the trend and comparative analysis, Commercial Bank of Ethiopia (CBE) showed good performance in financial ratios of Profitability, Liquidity, and Solvency ratio, but Bank of Abyssinia(BOA) has showed weak performance in all above explained financial ratios. From this, it is concluded that CBE was profitable and functionally efficient and BOA is less profitable and the earning capacity of the bank is weak. Therefore, in order to improve profitability the management of BOA must increase management efficiency by reducing administrative expenses to the best possible level, efficiently control costs and utilize customers deposit, dispose of the assets which are not contributing for the profitability of the banks and work to maximize the overall profitability of the bank through investing in profitable avenue.

The Impact of Disinvestment and Self Obligation on Financial Performance Academic Conferences and publishing limited Edited Conference Proceedings Volume I

ADVANCED MANAGEMENT ACCOUNTING Horizon Books (A Division of Ignited Minds Edutech P Ltd)

A comprehensive and authentic Text Book on ADVANCED MANAGEMENT ACCOUNTING (Cost Management) * An authentic, simple and crisp presentation of the subject matter. * Theoretical questions are given at the end of respective chapters in chronological order. * Fully solved problems are given at the end of respective chapters. This will help students in self-preparation. * The Book takes accounts of recent developments on the subject with special emphasis on Responsibility Accounting, Transfer Pricing, Total Quality Management, Activity Based Costing, Life Cycle Costing, Capacity Management, Just in Time, Target Costing etc. * Point-wise presentation of Text portion with bullets to understand and memorise the subject matter. * Examination orientation makes the book more student friendly. * Concepts are explained with number of illustrations and also number of diagrams are given for clear understanding of subject matter. * The language of the Book is simple and treatment of the subject lucid. Both theory and practice are given equal importance. * All topics, illustrations, problems, tables and diagrams are distinctively numbered for easy location. * The Book will also be

of interest to Practising Professionals, Business and Government officials for efficient discharge of their functions.

Meta-analysis in Marketing Lulu.com

Is there a premium for 'green' buildings? In trying to encourage the development of a more sustainable built environment, it is important to be able to demonstrate to investors and developers that there is financial benefit from investing in 'green'. This work is one of the first studies to do so, looking in detail at the office market in the USA. This report is in two parts. First, there is a non-technical summary of the work, which gives the background to the work, an overview of the research and the main results. This is then followed by the researchers' full technical paper, which gives the detailed specification of the research methodology and the complete results.

Research Methodology on Data Envelopment Analysis (DEA) Olga Maria stefania Cucaro

This book is a compendium of papers presented in the International Conference on Emerging Global Economic Situation: Impact on Trade and Agribusiness in India jointly organised by Agro-Economic Research Centre (AERC) of Sardar Patel University, Vallabh Vidyanagar, Anand (Gujarat) and Bhikhabhai Jivabhai Vanijya Mahavidyalaya (BJVM), Vallabh Vidyanagar during September 28-29, 2018 with the support of Ministry of Agriculture and Farmers Welfare, Government of India and National Bank for Agriculture and Rural Development (NABARD), Ahmedabad. This book will be very useful for all those interested in issues related to international business and commerce.

ICBAE 2020 Allied Publishers

This book analyses state-of-the-art techniques in business process management as drivers of advanced entrepreneurship, financial management, supply chain management, and sustainability management. The role of management in a rapidly-changing environment and the use of innovative methods and techniques to address and solve key management problems are also explored.

Using Integrated Ratio Analysis LAP Lambert Academic Publishing

This volume is a milestone on our journey toward developing a more comprehensive understanding of the underpinnings of corporate financial performance. We are concerned with both the factors that cause the financial performance of some firms to be better than others at a point in time and those factors that influence the trajectory of firm financial performance over time. In addressing these issues, we consider theoretical and empirical work on financial performance, drawn from several literatures, as well as present the results from our own empirical study. The review of the theoretical and empirical work is contemporary; the major portion of data comprising the empirical study was collected in the early 1980s as part of the Columbia Business School project on corporate strategic planning, but some data sequences extend into the mid-1980s and early 1990s. Our goals are to improve understanding of firm financial performance by developing a more integrated framework and to develop a research agenda based on what we have learned. This volume consists of four chapters, 12 appendices that provide detailed technical support and development for various portions of the discussion and an extensive set of references. It interweaves results from published literature in various fields with our original empirical work and develops an integrative approach to the study of firm financial performance.

2019 International Symposium in Management (SIM2019)

RED'SHINE Publication. Pvt. Ltd

Data Envelopment Analysis (DEA) represents a milestone in the progression of a continuously advancing methodology for data analysis, which finds extensive use in industry, society and even in education. This book is a handy encyclopedia for researchers,

students and practitioners looking for the latest and most comprehensive references in DEA. J.K. Mantri has specifically selected 22 research papers where DEA is applied in different fields so that the techniques discussed in this book can be used for various applications. In *A Bibliography of Data Envelopment Analysis (1978-2001)*, Gabriel Tavares states that DEA is a mathematical programme for measuring performance efficiency of organizations popularly named as decision-making units (DMU). The DMU can be of any kind such as manufacturing units, a number of schools, banks, hospitals, police stations, firms, etc. DEA measures the performance efficiency of these kinds of DMUs, which share a common characteristic: they have a non-profit organization where measurement is difficult. DEA assumes the performance of the DMU using the concepts of efficiency and productivity, which are measured as the ratio of total outputs to total inputs. The efficiencies estimated are relative to the best performing DMU, which is given a score of 100%. The performance of other DMUs varies between 0% and 100%.

Temporary Work Agencies in Italy GRIN Verlag

The book examines the various aspects of non-financial central public sector enterprises (PSEs) in India, for a period from 1986-87 to 2010-11. The analysis is based on all the key financial ratios; namely, profitability, efficiency, liquidity, leverage and productivity. Liberalization and globalization have caused competition in India and have lowered the profit margins. At the same time, Indian government has reduced subsidies and budgetary support for PSEs to curtail their own fiscal deficit. Strategic and economic reforms were also introduced in PSEs to make their operations commercially profitable so that they are not dependent on the government to meet their financial requirements on the one hand, and have their own earnings to finance their expansion/modernization requirements as well as their social obligations, on the other. To what extent, the PSEs have succeeded in this objective constitutes one major aspect of the present research work. The other equally important aspect examined is financial performance of the PSEs which have opted for disinvestment and have signed memorandum of understanding (MoU)/ self obligations. The Indian Government has desired the central PSEs to be profitable in their operations in post-liberation era of 1990s. For this purpose, two major instruments, namely, disinvestment and MoUs, were introduced. This book examines, in detail, financial performance of PSEs which had opted for disinvestment and have signed MoU. Based on analysis/ findings and literature on the subject, the book contains some concrete suggestions that would prove extremely helpful to Indian Government to further improve their financial performance.

The Role of Financial Analysis on the Financial Performance of Microfinance Institutions in Rwanda. A Case Study of Inyongera SACCO/Cyuve from 2011 to 2015 Springer

Performance Evaluation is one of the key features of any organization. Financial analysis is usually carried out to study the financial position of the company from the point of view of Shareholders, Debenture Holders, Customers, etc. The book has been written in accordance with the requirements of Students pursuing Masters or any research degree in the field of Commerce, Management or Banking Sector. This book is specifically for Researcher who wants to carry in depth research in the CAMEL approach. Present book is based on selected Indian Banks from Public, Private and Foreign sector banks. The book is divided into 5 chapters' viz. Overview of Indian Banking Industry, Conceptual Framework of CAMEL Approach, Research Methodology, Analysis of Financial CAMEL Ratios and Findings and Conclusion.

Generalization of Response Models Routledge

Project Report from the year 2012 in the subject Business economics - Business Management, Corporate Governance, grade: B-, Manchester Metropolitan University Business School, course: MSc Finance, language: English, abstract: The main purpose of the proposed research paper will be to investigate the impact of Corporate Social Responsibility on the listed companies' share price in order to evaluate and analyse its contribution to their increases. In the below portion, the research questions with its objectives are listed and briefly discussed below: - What Impact the Corporate Social Responsibility (CSR) Disclosure would made on the Corporate Financial Performance (CFP)? - Is it any relationship exists between the firm's CSR and its performance based on its share prices. - Identify at least one dimension of Corporate Social Responsibility (CSR) which would be positively related to Corporate Financial Performance (CFP)? - Investigate and Presents the benefits of CSR's implementation to the UK's Food Industry financial and market performance? So it is cleared that the questions are properly designed in order to accomplish the core objective of the Proposed Research Paper. [ICTR 2020 3rd International Conference on Tourism Research](#) Springer Science & Business Media

THE EVALUATION OF FINANCIAL RISK PROFILE OF THE COMPANIES AND THE MANDATORY DISCLOSURE ON LIQUIDITY AND CREDIT RISK is a work born from a careful study of the evolution of the Italian and European legislation on the subject of financial risk communication and in particular of IFRS 7, Financial Instruments: Disclosure. Thanks to this international accounting standard, Italian listed companies have included a greater number of disclosures on financial risks in their financial statements, but while there is no doubt the quantitative increase in information, the qualitative value of this communication is doubtful. In this regard, the study analyzes the usefulness of the disclosure introduced by IFRS 7 for financial analysts. The choice of analysts is a natural choice due to the importance they hold as intermediaries in the communication channel between companies and the market.

Towards Success in a Competitive Market: The Importance of Entrepreneurship and Innovation GRIN Verlag

The nine papers published in this issue of the Journal of Entrepreneurship, Management and Innovation point to various problems which are important for effective management in a turbulent and dynamically changing contemporary market. The authors of the articles come from universities in the Czech Republic, Italy, the Republic of Moldova, Nigeria, Poland, Taiwan and Ukraine. The scientists present current and original views on issues related to: research & development expenditure and innovation levels in EU countries; the role of innovative entrepreneurship in economic development; the competitiveness of small innovative companies; social networking in family businesses; the connections between socioemotional wealth and competitive advantage of family firms; agrirural entrepreneurial alertness; the assessment of human resources' interactions; the impact of seasonality on employment in tourism; and socio-economic clients' requirements for food packaging. However, regardless of the subject matter, all the papers indicate an organizational framework and solutions for achieving success in a competitive market. The first article, by Radka MacGregor Pelikánová, addresses R&D expenditure and innovations in the EU, which are the foundations for competitiveness in contemporary economies. The author focuses on the following three essential questions: How much is spent on R&D? How many patentable inventions are filed and succeed, and how many other ideas lead to innovations? Is it possible to imply a potential relationship and what are the trends? The described study entailed secondary data while exploring hard data sources, such

as Eurostat and the European Patent Office databases, official or legislative documents, such as Europe 2020, and the academic literature. Furthermore, the author used direct observations, field search and her own experience, gained over 20 years by participating in many patent applications and other instruments protecting future innovations. Answering the questions, it was found that: the 3% threshold will not be met in the larger part of the EU, the number of patent applications and granted patents keep growing along with digitalization, and the possibility of a relationship between these factors and trends exists but is not conclusive or dramatically strong. The research challenge, taken by Radka MacGregor Pelikánová, requires an appreciation that, as she notes, "one of the limitations of the study was caused by the intangible, ephemeral and hardly predictable nature of innovations, and the impossibility to collect and mathematically process all the involved phenomena." The second paper, written by Rodica Crudu, refers to the importance of entrepreneurship in driving innovation, economic growth and welfare, as well as job creation, and draws attention to the fact that innovation is seen as a driving force in the economic development of nations. Since innovative entrepreneurship has begun to be considered a key factor in modern economic development, finding a prominent place at the core of the European Union's development strategy - Europe 2020, the author aims to analyse the role of innovative entrepreneurship in the economic development of EU member states by testing a model that captures new or young innovative firms as manifestations of innovative entrepreneurship along with determinants of economic growth rates. The key findings of the paper show that innovative entrepreneurs are more often present in countries with higher development levels and higher incomes, being motivated by the improvement opportunity they see in becoming entrepreneurs. However, a higher degree of entrepreneurship, especially in the creation of new firms, does not substantially contribute to accelerated economic development. This is explained by the variation in the motivation (necessity or improvement-oriented) of entrepreneurs across EU countries. In developed countries, entrepreneurs are most likely to be of Schumpeterian type, while in developing countries most of them are shopkeepers. The presented paper has significant practical implications for decision and policy-making authorities in terms of the possible directions of innovative entrepreneurship policy development, including friendlier and more efficient policies aimed at the creation of new firms and the development of SME-supporting tools. Edward Stawasz, whose paper is based on the results of conducted research, carried out an analysis and evaluation of the importance of selected determinants of competitiveness of small innovative enterprises operating in international markets and using business advice services. The first part of this article is a comprehensive literature review concerning the identification of determinants of competitiveness of small enterprises and the characteristics of motives for using, as well as the areas and effects of using, business advice. The second part of the article presents an analysis of the results of a survey conducted among 67 small, innovative enterprises operating in international markets and at the same time using business advice services, carried out with the use of the CATI method. The conducted analysis has shown that the use of business advice extends the scope of determinants of competitiveness of enterprises operating in international markets. Business advice can be considered an effective factor in improving the competitiveness of enterprises already characterized by high competitiveness, which means that a high level of competitiveness favors the effectiveness of the use of business advice. An important conclusion reached by the author is the existence of a positive relationship between business

advice and enterprises' capacity to absorb business knowledge. Therefore, improving the competitiveness of enterprises requires using business advice and improving the business knowledge absorptive capacity. The focus of the next article, written by Kenneth Chukwujiokwe Agbim, is the conceptual considerations regarding social networking and family businesses, presented in a review of the contribution of social networking to the financial and non-financial performance of family businesses. Based on an analysis of 55 peer-reviewed, published journal articles, the author identified the most frequently used social networking platforms, the measures of financial performance, the measures and proxies of non-financial performance, and the differences between the financial and non-financial performance. The study proposes the use of both financial and non-financial measures in assessing the performance of family businesses due to their complementary roles. Therefore, the presented research contributes to the family business literature by highlighting the importance of combining financial and non-financial measures in assessing family business performance, indicating that due to the specificity of a family business, its performance should be assessed in such a joint manner. The research topic of the fifth article, by Katarzyna Bratnicka-Myśliwiec and Martyna Wronka-Pośpiech, is socioemotional wealth in the context of competitive advantages of family businesses. These authors argue that socioemotional wealth may trigger or limit family firms' strategic initiatives that ultimately shape their competitive advantage. The basic assumption is that, unlike non-family firms, family businesses have some unique qualities that should be considered. The research was conducted in almost two hundred firms through a telephone survey. The obtained results reveal that, indeed, socioemotional wealth and competitive advantage are partially associated, and socioemotional wealth can be regarded as an important strategic antecedent to firm performance. Therefore, the first main theoretical implication is the emphasis on the importance of socioemotional wealth as a strategic resource. The second main conclusion is the recommendation that socioemotional wealth is a relevant determinant of competitive advantage. Family businesses rely on more complex social dynamics than the dynamics of a pure market, where the informal sphere is critical for current functioning. Moreover, the connections between family business attributes and firm performance are by no means easy to understand. Consequently, this paper makes a significant contribution to the scientific literature. In the next article Chaoyun Liang presents research on agrirural entrepreneurship and the results of a series of three studies conducted to develop a measure of entrepreneurial alertness in the agrirural environment which is empirically valid, easy to use, and can analyze how the personality traits of agrirural entrepreneurs affect their entrepreneurial alertness. The results indicate that both extraversion and openness affect all of the dimensions of entrepreneurial alertness, whereas conscientiousness only influences scanning and searching, and agreeableness has an impact solely on evaluation and judgment. The presented findings also demonstrate the interactive relationships between extraversion and openness for all of the dimensions of entrepreneurial alertness. The research provides a new understanding of how agrirural entrepreneurial alertness can be assessed more practically and how personality traits can help predict various dimensions of agrirural entrepreneurial alertness. The author states that, due to the fact that agriculture remains the basis of socioeconomic development, governments worldwide are actively formulating relevant policies to aid in the restructuring and upscaling of their agricultural industries. Thus, providing essential guidance in agricultural entrepreneurship for

diversifying rural regions should be their central concern. Therefore, recognizing and interpreting opportunities are the most crucial abilities that should be fostered in developing agrirural entrepreneurship. The seventh paper is devoted to the subject of human resources, in particular interactions. The author of this text is Anna Pereverzieva, who indicates that there is a need to develop a methodological approach to the assessment of united communities' human resources' level of interactions. Hence, in light of the gap in the scientific literature, she tries to determine such an approach. The author's work is based on the example of a united community and a structural unit and, in addition, considers two determinants of human resources' interactions - the group size and the nature of labor. As a tool of the empirical study, the author used expert assessment and the application of certain mathematical dependencies that allowed the coefficient of interactions to be determined. It transpired that small groups with intellectual labor have higher levels of interactions than large groups with a predominance of manual labor. It is worth noting that the proposition of a methodical approach is universal and might be used by both communities and business entities. Moreover, an additional advantage of the study is the proposal of a 4-stage procedure for assessing the level of human resources' interactions. The eighth paper, written by Aleksandra Grobelna and Katarzyna Skrzyszewska, connects tourism seasonality with employment in the travel and tourism sector. The issue, raised by these authors, is a current and important topic, since nowadays seasonality plays a decisive role in creating demand in the tourist industry. The problem is investigated from the perspective of tourism and hospitality students of higher educational institutions located in the northern part of Poland (Southern Baltic Sea Region). The main point of the authors' interest was the students' attitudes towards seasonality in tourism employment and its impact on students' tourism employment aspirations. As a research method, a direct questionnaire was used and the obtained data were analyzed statistically. According to one of the conclusions, more students agree that seasonality contributes positively rather than negatively to tourism employment. The authors indicate that the depicted results of the research study can be of substantial importance to managers in the industry, which suffers from low employment status and experiences chronic shortages of skilled and well-qualified employees. The last article by Agnieszka Cholewa-Wójcik, Agnieszka Kawecka, Carlo Ingrao and Valentina Siracusa presents interesting results of research on the requirements for packaging to answer contemporary consumers' needs. The study represents a holistic approach to the topic. The authors conducted a survey among clients of shopping malls in the Małopolska region of Poland. Analysis of the obtained data indicated the following order of priority of consumers' needs: ensuring safety, meeting legal regulations, wants related to lifestyle, improving consumers' life quality through added value, and protection of the environment. Furthermore, the team of authors proposed the model packaging. According to them, modern food packaging should be characterized by health (safety), simplicity (reduction, convenience), identity (belonging), aesthetics (design), and meaning (sustainability, intelligence). These conclusions have a managerial dimension because they might be valuable premises for developing packaging and introducing innovative solutions in this area. The paper confirms that both the design of food packaging systems and the production of such kinds of packaging should be developed after giving due consideration not only to the technical requirements but also to the socio-economic and the environmental ones. As the editors of this issue, we would like to thank all the authors for their contribution, and for sharing their own theoretical

considerations and the results of empirical research. We are convinced that the presented studies constitute a valuable contribution to management sciences in the area of effective organizational management in a turbulent environment. We would also like to thank the reviewers for their efforts in reviewing the articles for this issue, as well as their valuable comments and suggestions that have influenced its final shape. We hope that the articles presented in this issue will interest readers, scientists and researchers from around the world, in addition to inspiring them to conduct further research on the topics discussed.

A Research Methodology in Corporate Finance and Accounting Dr Saif Siddiqui

This Project book is the original work of the author that was prepared by referring different relevant documents to provide the conceptual and theoretical foundations of financial management theory. It was prepared for the purpose of earning the MBA degree. It discusses the concept of financial performance analysis in case commercial banking sector. In order to achieve the research objectives the study employed financial ratio analysis of Ethiopian Commercial banks during 2008-2012. The background area, methodology, discussion, conclusions and recommendations were stipulated inside the paper. The findings was arrived at by employing T-test hypothesis to check the difference between operational efficiency, liquidity management, assets management, profitability position among selected Commercial banks in Ethiopia.

Public Sector Enterprises in India Emerald Group Publishing
The purpose of this study is to answer two questions: "Are R & D value-added expenses just wasted expenditures in the pharmaceutical and semiconductor industries?" and "Is there a non-linear relationship between R & D intensity and corporate financial performance?" The research methodology utilizes a hierarchical regression to capture the increase in R square due to each variable alone. The addition of squared terms for R & D Intensity is performed to examine the non-linear relationship between research and development intensity and corporate financial performance (CFP). The main findings of the study are as follows: There's a significant non-linear relationship between R & D Intensity and CFP. For the pharmaceutical industry, the

optimal level of R & D Intensity is around 28%. For the semiconductor industry, the optimal level of R & D Intensity is greater than the one corresponding to the pharmaceutical industry with values being 179% and 82% depending on the years of study. The research results suggest that more investment in R & D is not always value-added to the organization; firms should be aware the optimal level of R & D depends on the industry and thus, they should allocate their R & D resources accordingly. This study extends prior research's viewpoints by investigating both the pharmaceutical and semiconductor industries in the U.S and implementing hierarchical regression and non-linear relationship analysis. The results can provide the reference for further research on the relationship between R & D and corporate financial performance. Future research should concentrate on (1) Use of a longer time lag of 5 to 10 years between R & D and the rest of the data, (2) Test the effect of the interaction between R & D and other factors on the financial performance of firms in the 2 industries, (3) Research new industries such as the chemical industry or other industries with intangible products (services) such as insurance, advertising, consumer services; add more control variables that can reliably increase R square, use other proxies for financial performance, and study markets outside the U.S.
Performance Evaluation of Commercial Banks Through CAMEL Approach Springer Nature

School of Commerce and Business Studies, Jiwaji University organized a two days National Seminar on "Changing Scenario of Global Business Management and Information Technology" and I take great pleasure in presenting the edited book of papers submitted and presented in the National Seminar which is essential in this new and changing Global Business Management and Information Technology which requires new approaches to Business Management and Information Technology. There is a need to analyse key management, global economy and information technology theories from human perspective and measure their impact. The seminar was an endeavour to provide platform to all the academicians and practicing managers to interact together and discuss the course of action that businesses and technology needs to take to combat the fast changing global business scenario.