Corporate Governance and Forensic Accountant : An Exploratory Study

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Abstract :
An increasing number of researchers are finding that ‘poor’ Corporate Governance (CG) is a leading factor in “poor performance, manipulated financial reports and unhappy stakeholders.” The recent accounting scandals (Enron, WorldCom, Madoff, Satyam, etc.) have induced a crisis of confidence in financial reporting practices and effectiveness of CG mechanisms. In the current reporting environment, Forensic Accountants (FA’s) are in great demand for their ‘niche’ accounting, auditing, legal and investigative skills. Influenced by business, government, regulatory authorities and the courts, there is evidence that a higher level of expertise is now required to analyze present-day complicated financial transactions and events. As a result, forensic accounting has been thrown in the forefront of the crusade against financial deception and accounting scandals.

This paper investigates through a survey study, which was conducted in the National Capital Region of India, during 2011-12, “if there are differences in the views of the relevant skills of FA's among accounting practitioners, academics and users of forensic accounting services.”

Impact of Reforms on Efficiency of the Commercial Banks in India
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Abstract :
The main thrust of reforms in the financial sector has been on the creation of efficient and stable financial institutions and markets. In the banking sectors, the particular focus was on imparting operational flexibility and functional autonomy with a view to enhancing efficiency, productivity and profitability, imparting strength to the system and ensuring financial soundness. The restrictions on activities undertaken by the existing institutions were gradually relaxed and barriers to entry were removed. The present article seeks to examine the impact of financial sector reforms on efficiency of commercial banks in India.

Consumer Loyalty Intentions for Telecom Service Brands: Investigating The Impacts of Brand Equity, Perceived Value, Service Satisfaction and Brand Trust
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Abstract :
The objective of the study is to make an empirical assessment of the impacts of brand equity, perceived value, service satisfaction and brand trust on consumers’ loyalty intentions for telecom service brands. Given the unique characteristics of services as compared to products, an understanding of how each of the four variables impact loyalty intentions reveals interesting insights. Additionally, the current study addresses the paucity of research emanating from India on drivers of loyalty intentions. A survey of 600 Gen-Y consumers of telecom brands is conducted to provide data for hypothesis testing. The results reveal that consumer-perceived brand equity exerts the strongest impact on loyalty intentions, followed by service satisfaction, brand trust and perceived value, in that order. Managerial implications of the findings are also discussed.

An Empirical Study on Performance Management As Key Tool For Effective Knowledge Sharing in Information Technology Organizations
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Abstract :
Knowledge Management is one of the imperative needs of the organization to gain competitive advantage. It is a necessity for the employees and employers. Employers need to push up employees to share their distinguished knowledge with organization. It is not wrong to say that various monetary and non-monetary rewards are crucial to motivate the employees for better output. Performance management encourage the employees to burn the candles from both the sides as employees accomplish their goals given to them as their work component and also come up with new ideas. This study is an attempt to investigate the extent to which performance management is imple-mented in IT companies to encourage knowledge sharing behaviour of employees. To illustrate this, the authors geared up a model discussing how performance management precedes performance evaluation and enhances knowledge sharing behaviour of employees.
Impact of Merger and Acquisitions on Financial Efficiency of Banks of India
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Abstract:
One plus one makes three: this equation is the special alchemy of a merger or an acquisition. The key principle behind buying a company is to create shareholder value over and above that of the sum of the two companies. Two companies together are more valuable than two separate companies—at least, that’s the reasoning behind full M and A. This rationale is particularly alluring to companies when times are tough. Strong companies will act to buy other companies to create a more competitive and cost-efficient company. The companies will come together hoping to gain a greater market share or to achieve greater efficiency. Because of these potential benefits, target companies will often agree to be purchased when they know they cannot survive alone. The aim of this paper is to do the comparative analysis of impact of mergers and acquisition on financial efficiency of banks in India. In this paper, we have used gross earnings, profit after tax and net assets of the selected banks as indices to determine financial efficiency by comparing the premergers and acquisitions’ indices with the post-mergers and acquisitions’ indices for the period under review. For this paper, sample of three mergers (post liberalization) of Indian banks were taken. Data were collected from the published annual reports of the selected banks and were subsequently analyzed applying t-test statistics through statistical package for social sciences. This article leaves footprints on the way of further studies on mergers and acquisitions from a different outlook.

Reebok in India: Fraudulent Fiasco or Malafide Animus
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Abstract:
The case study presents a brief about the demise of the Indian subsidiary of the global brand - Reebok. It talks about the multiple aspects of the Rs 870 crore fiasco that took place, discussing both sides of the coin - the overt as well as the covert ones. Various reasons for the same have been analyzed, with suitable linkages to the areas of corporate governance, strategic management, business ethics, cross cultural comparisons and strategic loopholes.

Seminar on Innovative Business Strategies: Gateway to Sustainable Development
(With Special Reference to Banking Sector)
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Abstract:
The key note address focuses on the role of commercial and investment banks in sustainable development and examines recent trends in innovative banking practices and events that have shaped the role of the banking sector. While banks play a crucial role in promoting sustainable development, the major shift happened when bankers realized that by integrating sustainability into a bank’s business strategy and decision-making processes, institutions can support environment-mentally or socially responsible projects, innovative technologies and sustainable enterprises. The key note address is a bird’s eye view of the practices to be adopted by the bank to emerge as sustainable institutions in fluencing the face and direction of economic development.

Hundred Years of Indian Cinema:
Portrayal of Educational Institutions in Hindi Films and its Impact on the Audience
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Associate Professor, Department of Philosophy, Coordinator, Department of Mass Media and Mass Communication, Indraprastha College, University of Delhi.

Abstract:
Indian cinema had a glorious beginning a hundred years ago. India’s romance with the big screen began and thus began the journey which was to give us such a rich heritage. It’s been hundred years and the fascination and charm for big screen has not deteriorated once in this century. The digression is an exhilarating experience of tracing the history, birth and journey of Indian Cinema and certainly an attempt to celebrate this rich heritage which it stores within.