

Editorial

The present issue carries seven articles across multiple disciplines. The first article explores the impact of ownership change and size on diversification and bank performance measures. In addition it compares diversification measures between public sector and private sector banks. The second article argues the importance of International Financial Reporting Statements (IFRSs) both globally and in domestic Indian market. Adopting the integrative literature review technique, it reviews the literature on adoption and convergence of International Financial Reporting Statements (IFRSs). High saving rate is accepted to generate high investable surplus in the economy that in turn, contributes to high economic growth. The third article provides an analysis of the development of Bankruptcy and Insolvency laws in the post-independence period in India. The paper identifies critical shortcomings in individual laws and suggests remedial measures. The fourth article reviews the current work on the determinants of different types of saving across the world, especially in India to present a comprehensive view on the drivers of saving namely, aggregate saving, household saving, and private corporate saving.

The success of the system towards the e-filing of taxes depends on citizen's satisfaction and intention to re-use the system. The fifth article proposes and empirically tests a model to understand the factors that influence adoption of e-filing system in India. The sixth article argues that HR practitioners and organizations have to evaluate and implement new strategies to motivate, engage and inspire their millennial population. Based on adult learning theories, the article attempts to link the millennial behavior and attitudes with the appropriate learning styles. The seventh article attempts to bring together the observations and findings of research studies related to shopping behavior of mall customers. Based on the review of existing literature and bibliometric analysis, it evaluates, synthesizes and highlights the gaps in the existing literature and provides the directions for future studies. We are sure that you will find these articles useful.

Editorial Team

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