



EDITORIAL

This edition of Ushus comprises papers and research material from several academic viewpoints and insights. The wide ranging scope that management and commerce possess is reflected in the extensive content and subject matter visible herein. Various academicians, professionals and researchers with varying areas of interest and specialization have been able to contribute generously to this issue.

A brief overview of the 10 papers published in this issue make it evident that several articles on conventional well practiced domains extend to rapidly changing commercial scenarios consequential of unpredictable characteristics and newly established areas of commercial interest. Tomy Kallarackal's detailing of the Value Added Tax System and Jalpa Majmudar's presentation on Transfer Pricing cover two distinct but nevertheless crucial aspects of taxation and its recent evolution with regard to changing and improving business regulations. An interesting study on business turnaround from a diagnostic view by Sunita Panicker and another study on the Karnataka State Financial Corporation's contributions to service entrepreneurship provide an on-the-field exposure to this journal with practicable suggestions and accomplishments at different levels.

Significantly prominent among the subject matter is the dominance of marketing as a pivotal issue in four eminent papers. The emergence of marketing strategies in the healthcare sector by M. Muniraju & T.K. Srinath, K. Manjunath's article on the factors determining the marketing managerial efficiency of edible oil entrepreneurs in Karnataka, the changing profile of rural marketing and rural consumers by C. Rajendra Kumar and Sanjay S. Kaptan and T.V. Raju's insight into strategic issues in time marketing seem to increase the inclination towards marketing as a super crucial subject. Analytically this could well be an indication of the dominance of marketing as a vital area of academic research and entrepreneurial initiative, driven primarily by the sheer magnitude of markets and demographic units opening up to marketing.

Suchint Majmudar's analysis of the role of technology in accounting, auditing and taxation and L. Rathakrishnan's detailing of waste management technology are in assertion of the fact that the spheres of learning open to avid academicians are in a constant state of evolution, fortifying the purpose of academic journals like Ushus. This issue of Ushus ends on a professional note with a book review by Jalpa Majmudar on accounting standards.

Finally I'd like to invite suggestions and contributions towards enhancing this academic initiative.

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