



Editorial

Ushus journal of Business Management (UJBM) has transitioned itself in a number of ways. Firstly, each and every article including the table of contents has a Digital Object Identifier (DOI). Secondly, all articles are peer double blind reviewed. Thirdly, the journal has now four issues and has become a quarterly with the first quarter dedicated to topics in general management, the second issue will focus on organizational behaviour and Human Resource Management area, the third issue is dedicated to Finance and the last being Marketing. Lastly, shared leadership model for increasing inclusiveness processes has been adopted for publishing the issues.

This issue has a mix of finance, organizational behaviour, and general management. The first article by Bincy on 'Accounting in Christian Organisations' presents strands of literature in accounting practices in religious (Christian) organizations. The author reviews accounting in Christian organizations and the cultural influence on the perspectives and practices from a Biblical view point. The value of the paper lies in breaking the divide between secular and divine and adopting a single standard that cuts across different organizations purpose of existence while accounting.

Kaushik's article on 'Abnormal Returns and Quarterly Earnings Announcements' focus on the release of information and how it may impact volume or the price of the stocks. The author samples a 30 day estimation period and 7 day pre and post event window period and establishes the presence of abnormal returns after quarterly earnings. The article systematically tries to confirm that abnormal returns exist after the release of the quarterly earnings announcement.

Paramanandam in his article on 'Efficacy of Yoga in Managing Stress' adopts an experimental design to measure the effect of yoga on stress of middle level managers. The before-after effect and comparison between the control and the experimental group on

physiological, psychological and well being of the participants indicated that yoga is an effective intervention to manage stress.

The last article by Srinivasan highlights the importance of 'modeling and forecasting stock futures market volatility for various Symmetric and Asymmetric models' by using out-of-sample forecast. The article examines the modeling and forecasting volatility of stock futures market in India over the period 1st April 2003 and 31st December 2008, by using several statistical models to estimate and forecast the volatility behavior of stock futures markets. The findings suggest that volatility is part and parcel of derivative market, which is mainly influenced by key determining factors like inflow of foreign capital into the country like exchange rate, balance of payment, interest rate.

Readers kindly feel free to provide feedback to journals@christuniversity.in about quality of the articles, and specific feedback to authors. Your feedback is important to the journal to increase the value it will transfer to the research and practice communities worldwide.

Harold Andrew Patrick

Issue Editor