Small Enterprise Financial Management: Theory and Practice


Abstract

Provides an academically sound basis for the study of the theoretical foundations, principles, practices and institutions of small enterprise financial management, an area that is often overlooked in traditional financial management texts. The book is intended for students with a basic knowledge of general financial management enrolled in undergraduate and postgraduate courses in accounting, finance, economics, management and related fields. It offers students enrolled in university programs in these fields, who may eventually work with or for small enterprises in a professional capacity, the opportunity to study the unique characteristics and needs of small enterprise.

Key words: Small and Medium Enterprises, financial management practices, Non parametric tests, Kruskal-Wallis test, Mann Whitney U test, Sri Lanka. www.globalbizresearch.org. 374. adoption of financial management practices in SMEs. There is no universal definition of small enterprise (Scarborough & Zimmerer, 1984). In. theory and practice there are many terms used to refer about SME including “small business”, “small enterprise”, “small company”, “small and medium enterprise”, and “small and medium-sized enterprise”. Although they all are slightly differ in meaning, the study emphasis about the small and medium enterprises in Sri Lanka. Box: Financial Analysis on the WEB 56 Modifying Accounting Data for Managerial Decisions MVA and EVA. 67. Box: Sarbanes-Oxley and Financial Fraud The Federal Income Tax System Summary.  Box: Enterprise Risk Management and Value at Risk 916 Using Derivatives to Reduce Risks. 917. Box: Risk Management in the Cyber Economy Summary. Preface resource Be sure to visit the Financial Management: Theory and Practice (13th Edition) Web site at www.cengage.com/brigham. This site provides access for instructors and students. The profit distribution decision in small enterprises: a review of theory and practice. Article · January 1994 with 3 Reads. DOI: 10.1080/08276331.1994.10600469. This paper describes the approach and findings of an exploratory study into the small enterprise financial objective function employing an informed opinion methodology. The study finds that in the views of scholars in the field of small enterprise finance/financial management who responded to the survey undertaken, liquidity, flexibility, control and accountability considerations have some [Show full abstract] importance as elements of the small enterprise financial objective function.