

How Strategic Managerial Accounting Impact in Marketing: A study on Professional Perspective

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Abstract: This study relies upon the assessments that consider key organization Accounting as a ton of intentionally masterminded organization administrative managerial accounting techniques through the marketing area in professional life. The consolidation of standard authoritative accounting into new regulatory bookkeeping procedures has achieved more capable cost the chiefs accounting structures where the professional knows the described situation in market analysis such as; costing, pricing, profit and marketing theories. Advancing decisions can't be perceived from working cost information and the impact of publicizing system on trades and business profitability. Different upgrades can moreover be envisioned dependent on interdisciplinary investment between displaying managers and the heads accountants. Get-together data from competitors requires full cooperation of the board accounting and promoting partners in esteem decisions, wheeling and dealing power, and cost position appraisal. This information can be given from imperative organization accounting in one spot facilitated into money related and non-financial data bases.

Key words: Strategic Managerial Accounting (SMA), Professional Accounting, Cost, Market, Marketing Theor

Introduction

Dynamic depends on the judiciousness approach, which is determined as the conventional administration bookkeeping shrewdness, as one of the principle explanations behind administration bookkeeping (Nielsen et al. 2015). In this specific situation, vital arranging is alluded to as a wording that tends to the effect of the multifunctional unit and frequently used to group arranging choices in associations to be viable with the climate of an association however doesn't gain the acknowledgment it merits (McNamee, 1988). The board bookkeeping which requires forward-looking data because of the idea of business choices identified with the future (Horngren et al., 2012) is characterized by IMA (Institute of Management Accountants) as "the way toward characterizing, estimating, amassing, breaking down, planning, deciphering and conveying the budgetary data utilized by Management to design, assess and control an association and to guarantee fitting use and responsibility for its assets". In any case, the field of administrative bookkeeping has improved fundamentally since the distribution of this definition (IMA, 2019). Administrative bookkeeping incorporates building up the frameworks to address issues, for example, deciding the data needs of the board and arranging, anticipating, planning, cost and income the executives and execution estimation (CPA, 2019). In the meaning of the executives bookkeeping by CIMA; "Figuring the methodology, settling on choices to plan and control exercises, effective asset usage, corporate administration for execution improvement and worth turn of events, interior

control and distinguishing proof of significant data that will guarantee the assurance of unmistakable and immaterial fixed resources; a necessary part (CIMA, 2019). The expression "vital administration bookkeeping" was first utilized by Simmonds (1981), who examined the bookkeeping viewpoint in contender assessment, which speaks to a noteworthy uniqueness from the conventional characteristic situated direction of bookkeeping (Cadez and Guilding, 2008). As indicated by Simmonds, key administration bookkeeping as an order is characterized as giving and dissecting the board bookkeeping information identified with a venture and its rivals for use in the turn of events and observing of business system. Zeroing in on furnishing a firm with data on the evaluation of its seriousness in a division, it is alluded to as the object of the executives bookkeeping investigation outside of clients and contenders (Nayeem, A. R., Islam, M. S., & Akter, M. F., 2020). A few creators underscore the interface among bookkeeping and promoting (Roslender and Hart, 2003), while others center around connections to technique (Ma and Tayles, 2009). Hence, there has not been a typical agreement on the meaning of key administration bookkeeping (Cuganesan et al., 2012). Vital administration bookkeeping is characterized as an overall way to deal with representing vital situating, which is characterized as an endeavor to coordinate assessments from the executives bookkeeping and showcasing the board inside a key administration system (Roslender and Hart, 2003). Vital administration bookkeeping, which centers around the market by pulling endlessly from inner-directedness, unites data on the board bookkeeping and promoting inside the key bookkeeping system (Dunković et al., 2010). Furthermore, bookkeeping is additionally for vital administration; it likewise suggests utilizing bookkeeping data about cost factors, business procedure, markets and contenders for vital administration simultaneously (Shawon, S. S., Hasan, M. A., Nayeem, A. R., & Uddin, M. B., 2018). In spite of the fact that it is said that the utilization of bookkeeping data in bookkeeping and showcasing writing is helpful, the connection, correspondence and data trade between offices has not arrived at the ideal level (McManus and Guilding 2008).

Change in Management Accounting

The nature of data that chiefs can get to doesn't permit to upgrade it, since leaders have inherent ability to utilize data to advance their choices. In the investigations on the particular dynamic function of administrative bookkeeping, it is seen that bookkeeping in organizations by and large trade offs homegrown arrangement following authoritative force gatherings (Nielsen et al., 2015). The change happens when individuals react to the interior elements of monotonous exchanges while they are given by individuals, and by their activities on hierarchical and natural variables, including authoritative and inconsistencies. On account of a change in administrative bookkeeping, the potential logical inconsistencies will emerge from the experience of the members' convictions, wants and inspirations in the interface of the specialized character of progress. These encounters can serve by expecting that new methods are later acknowledged as a component of the association's usage of rule-based practices (McLarena et al., 2016). The primary contrasts between conventional administrative

bookkeeping and vital administration bookkeeping are given by Collier (2006); announcing unit; center (interior, outer); productivity examination (items, clients and markets); way to deal with cost investigation (cost control with office/item costing frameworks, intermittent creation expenses and month to month segmental planning); execution assessment (month to month premise investigation, three-/half year multidimensional examination); venture assessment (monetary investigation with exacting measures, key investigation dependent on numerous models to advance legal choices) and possession (being heavily influenced by the bookkeeper, being an aspect of the group during the key audit measure) are summed up in seven extensions (Dunković et al., 2010). Vital administration bookkeeping doesn't just expect the part of data supplier, yet additionally has its spot as a functioning player who has the ability to accomplish its objectives in the key administration measure. Vital administration bookkeeping varies from conventional administration bookkeeping and solid outer money related detailing essentials with the data it attempts to give on costs, costs, deals volumes and pieces of the pie, incomes and asset utilization (Roslender and Hart, 2002).

Strategic Management Accounting

The flow position of vital administration bookkeeping is the progression of numerous administration bookkeeping pioneers (Horngren, Porter, Simmonds, Johnson and Kaplan, Shank, Seigel, Atkinson, Cooper et al.) and thought initiative and creative administration establishments (IMA, CIMA, CMAC) has experienced examination contemplates (Guay, 2014). Key administration bookkeeping has been characterized by numerous researchers aloof ways. For instance, while Simmonds considers it to be a method of examining its business and its rivals to build up its business system, Bromwich considers it to be spending and working arrangement techniques of the monetary investigation strategy for item markets, organizations and contenders. While Innz characterizes as the introduction of data that bolsters the association's key arrangements, Ryan characterizes as the most dependable approach to catch up the budgetary and bookkeeping issues (Nayeem, A.R., 2018). While Bogataya et al. depicts business exercises as a framework for giving productivity to business supervisors and speculators in their dynamic by joining monetary and administrative bookkeeping, Yurasova et al. alludes to vital administration as an important framework to give data needs. Miles and Snow (Dunković et al., 2010) depicted vital objectives and assessment of outer ecological open doors with inward powers and assets in settling on a lot of activity intends to accomplish these objectives (Vetrov et al., 2017). Key administration bookkeeping comprises of three factors, for example, key arranging, vital investigation and key control (Vetrov et al., 2017). Key arranging means to grow long haul intends to make a drawn out business improvement program. Key examination means to decide the financial movement of the association for a specific timeframe and to assess the vital goals and targets of its practices. The goal of vital control is to screen the way toward accomplishing key objectives and to plan and execute the return.

Strategic Management Accounting Applications in Marketing Decisions

Key administration bookkeeping rehearses incorporate natural or advertising direction, contender direction and imminent long haul direction components (Guilding et al., 2000). Administrative bookkeeping rehearses or administrative bookkeeping guidelines are strategic and key instruments and methods important to create, assess and settle on choices in-house activities. The board bookkeeping establishments (CMAC) classify the executives bookkeeping rehearses in three different ways: costing, cost use and vital administration control (Guay, 2014). In another order, six titles are recognized: vital administration, hazard the executives and administration, execution the board, execution estimation, monetary administration and budgetary revealing. Key administration bookkeeping rehearses are essential for the meaning of contemporary vital administration bookkeeping. In Guay's examination, key administration bookkeeping rehearses are portrayed as follows (Guay, 2014): highlight costing, brand esteem planning, brand esteem following, contender cost appraisal, serious position following, contender assessment dependent on distributed fiscal reports, life cycle costing (LCC), quality costing, vital costing, vital estimating, target costing (TC), esteem chain cost and proof based dynamic, money related reproduction, income the board, target costing, action based administration, action based costing, financial plan and ace formmanagement budget summaries, vital cost the executives, Kaizen costing, item blend choices, vulnerability and capital planning, action based costing, adjusted scorecard, absolute quality administration, all out quality confirmation, ceaseless quality improvement, in the nick of time (JIT) and costing incorporated into big business asset arranging framework upgrades. Guilding et al. (2000) has distinguished 12 key cost the board applications from the writing has recognized the strategy (procedure), Cravens and Guilding (2001) added three additional strategies to these applications. These applications are arranged into five general classes, for example, (1) costing; (2) arranging, control and execution estimation and (3) dynamic, and other two classifications, for example, "contender bookkeeping" and "client bookkeeping" (Cadez and Guilding, 2008).

Costing and Pricing in Market

Monden and Hamada (1991), the act of contemporary Japanese administration bookkeeping rehearses, distinguished the objective expense and Kaizen costs in Japanese vehicle organizations. Notwithstanding the objective cost, quality costing and other Japanese administration bookkeeping rehearses were likewise examined by Ito (1995) and by European archetypes. Shank (1989) proposed a vital cost the executives system including esteem chain investigation, cost driver examination and upper hand examination (Malmi, 2016). Until the worth chain investigation is conveyed to the client from the fundamental crude material sources in a last item measure, it offers a far reaching outer spotlight on the estimation of the additional estimation of the exercises accessible, as opposed to esteem included a part. In the other manner, key situating investigation centers around the strategies favored by firms in rivalry. While action based costing the board sees business cycle and asset utilization from the movement point of view, target costing the executives accentuates

the establishments of market-arranged way of thinking (Roslender and Hart, 2002). The terms and attributes of a business identified with its items or contributions are solid qualities (Salehin F, Hossain MN, Nayeem AR, Hassan MR, 2020). The clear characteristics of the items bring out their engaging quality, while the advantages inspire the capacity of clients to meet their passionate needs (Islam M.B., Hossain M.N., Islam M.K., Nayeem A.R., Akter M.N., 2020). This methodology considers items or administrations as a bundle of highlights that separates the expenses. Rather than zeroing in on what should be reflected, investigating the more abstract parts of items or proposition will be acknowledged as target ascribes or includes (Roslender and Hart, 2002).

A client life cycle is a progression of exchanges between a customer and an association during their stay in the firm. It is estimated as the current estimation of things to come net incomes expected to be gotten during a client's lifetime, and the income from the client decreases the expense of drawing in, selling and overhauling the client (Brownlie, 1999). Horngren talks about four sorts of value related expenses. These are anticipation costs, evaluation costs, interior breakdown expenses and outer flaw costs. While the vast majority of the counteraction costs happen in the R&D period of the worth chain, most assessment and interior disappointment costs happen when the item is being produced. Outer disappointment causes an expansion in client support costs or may make deals fall because of a troubled client (Horngren et al., 2012). The objective expense was presented in the last part of the 1980s (Sakurai, 1989; Monden and Sakurai, 1989) to the consideration of Western regulatory bookkeeping as genka kikaku. Kaizen costing along with target costing is the premise of a successful all out cost approach. This methodology rejects cost-based or cost-in addition to valuing (Roslender and Hart, 2002). Target costing is characterized as a deliberate way to deal with decide the expense to deliver an ideal item with a specific quality and usefulness to accomplish the normal benefit from the predicted deals cost. This methodology, which depends on accomplishing high benefit beginning from the plan period of the item so as to accomplish the focused on income after item deals, is a valuable and viable device in accomplishing the objective under exceptional rivalry conditions. Market-situated evaluating, client center, heightening in the plan cycle, cooperation between particular divisions, direction inside the item life cycle and support in the worth chain are the fundamental standards of target costing (Sharafoddin, 2016).

Planning, Control and Performance Measurement

The possibility of bench marking went to the front in the arranging writing because of the spearheading work of Xerox Corporation and the effect of Total Quality Management. It is a

persistent similar cycle covering all regions of hierarchical exercises from vital advancement to exchanges, client support and fulfillment (Brownlie, 1999). Execution estimation comprises of consolidating budgetary and non financial measures into more mind boggling structures dependent on a decent arrangement of measures, connecting these measures to the methodology. They have appeared as causal guides demonstrating the operational effects of various systems that address both market and cost evaluations of vital significance (Brownlie, 1999). Integrative execution estimation frameworks can change as per how much data is coordinated into exercises and technique. It gives input on the most proficient method to connect the different parts of the worth chain to comprehend the degree of association brought about result separation and between cost-value procedures between business exercises and techniques (Chenhall, 2005). The present integrative exhibition estimation frameworks include duty concerns, including ecological and social effects of corporate exercises when deciding (Brownlie, 1999).

Strategic Decision Making

Vital cost the executives is viewed as a vital and upper hand because of its attention on a more extensive scope of themes than conventional administrative bookkeeping and its outer accentuation. For dynamic purposes, various expenses and incomes, opportunity cost and lowered cost ideas are significant. Various expenses and incomes are expenses and incomes that contrast between choices. Opportunity cost is the subsequent advantage when one option is chosen. Wreck cost is a cost that has happened previously and can't be changed. Wreck costs are consistently unimportant in choices and ought not be considered (Noreen et al., 2011). Simmonds claims that key estimating utilizing rivalry driven investigation will bring about a superior educated valuing choice by including variables, for example, serious value reaction, value versatility, extended market development, economies of scale, and experience economies (Guilding, 1999). It isn't astounding that the administrative ramifications of brand valuation stand out in both the bookkeeping and promoting writing. In the showcasing writing, it is accepted that organizations with solid brands require more quantifiable data to help with brand the board (Cravens and Guilding, 2001). Brand the executives bookkeeping, which is an interdisciplinary idea, for example, vital administration bookkeeping, accentuates clients and marked items by adding a measurement to the objective cost reasoning including data from promoting the board and the board bookkeeping. For instance, value/esteem trade is the thing that figures out what pulls in clients to a particular brand and the amount they will pay against a contending brand (Roslender and Hart, 2002).

Competitor Accounting

There are five uses of contender arranged bookkeeping in the writing. These are (Guilding, 1999): 1. serious cost appraisal, 2. serious position following, 3. contender appraisal dependent on the budget reports gave, 4. key costing and 5. key valuing. The serious cost evaluation approach recommends that organizations ought to think about their own organizations as well as the cost structure, everything being equal, and possible members in the important market (Bromwich, 1990). Simmonds (1986) proposes to dissect the serious situation of the significant contenders by investigating and following the patterns of their piece of the overall industry, volume, unit expenses and deals. Moon and Bates (1993) Competitive execution evaluation investigation, deals and benefit levels, just as observing the development of advantages and obligations additionally underlines the way that the generally prepared bookkeepers incorporate procedures (Guilding, 1999).

Customer Accounting Applications

Client bookkeeping gives a system to empower clients to pick their client assets strategy dependent on client assets interfaces, zeroing in on monetary estimation of clients (Lind and Strömsten, 2006). In the writing, client bookkeeping rehearses are introduced in four measurements. These are: I-client benefit examination, ii-client fragment gainfulness investigation, iii-lifetime client productivity examination and iv-valuation of clients or client bunches as resources (Guilding and McManus, 2002). Client gainfulness investigation gauges the individual commitment of a customer to a working benefit by characterizing incomes and expenses over some undefined time frame (yearly or quarterly). By choosing full costing or action based costing, it is expected that by disseminating the overall creation expenses to specific clients, the exercises devour assets and expend exercises in their clients (Lind et al., 2006). In the late nineteenth century, the biggest offer in expanding enthusiasm for market-arranged administration bookkeeping has taken the client gainfulness investigation. Building up dependable figures in client accounts, distinguishing assets to expand client productivity, client gainfulness and client benefit needs, specifically relations between client dependability, client dedication and consumer loyalty, examination of client fragments and planning of portion driven key figures bookkeeping framework can be applied and can be utilized just a couple of client and market-situated methodologies (Helgesen, 2007). The reason for client section benefit investigation is a gathering of clients or client portion dependent on factors that make it unique in relation to mass purchasing conduct, geographic area, segment factors or different clients. In this methodology, it is acknowledged that client bunches are a higher priority than singular clients, and subsequently broad creation expenses ought to be observed by client fragments (particularly in banking division applications) (Guilding and McManus, 2002).

Lifetime client productivity investigation was dissected by Foster and Gupta (1994) in the disaster protection part (Foster and Gupta, 1994). Cooper and Kaplan have characterized

a credit estimating model that anticipates livelihoods and wages and intrigue salary, just as the future of client advances with a normal benefit in retail credit exchanges (Raja, S.A.; Nayeem, A.R. and John, A.A., 2020). In this application, client benefit examination which is reached out to incorporate future years is zeroing in on all future income streams and expenses including serving a particular client (Cooper and Kaplan, 1999). The principal study assessing clients or client bunches as resources in bookkeeping writing is the investigation of Foster et al. (1996). The perspective on clients as resources is significant with regards to advertising writing. Considering clients as resources is an idea firmly identified with the hypothesis of bir relationship promoting a, which is of extraordinary enthusiasm among advertising pundits (Nayeem AR, Akter F., 2020). In this application, the current estimation of all future benefit streams that can be ascribed to the advantage estimation of the clients, a specific client or a gathering of clients, is determined (Guilding and McManus, 2002).

Cost Drivers

Cost-driver examination, planned all the more widely from the setting of activitybased costing, is a component of the vital cost the board system (Roslender and Hart, 2002). Cost drivers are two-layered, to be specific the main level (cost pools in which the assets devoured in the action based costing framework are designated) and the subsequent level cost drivers (movement rates used to apply cost to items, clients, and other cost objects). Instances of first stage cost drivers: number of client orders (mass level pool), number of item plans (mass level pool), machine hours with request size (unit level pool), number of dynamic clients and client relations (client level pool), and number of items (party level pool) upheld by the quantity of items. The action rate is an element of the cost driver, the cost driver proportion speaks to the investor, the cost driver, (for example, the quantity of requests) (Guay, 2014). Numerous contemplations ought to be considered when utilizing assessment techniques, for example, full cost, variable expense, and movement based expense to create solid productivity figures for customer accounts. Utilizing distinctive methodology strategies can prompt various assessments in client productivity (Helgesen, 2007).

Conclusion and Future Research

This investigation depends on past examinations that consider key administration Accounting as a lot of deliberately arranged administration managerial accounting procedures. The incorporation of customary administrative bookkeeping into new administrative accounting strategies has brought about more proficient cost the executives bookkeeping frameworks. Promoting choices can't be recognized from working cost data and the effect of advertising procedure on exchanges and business productivity. Various improvements can likewise be imagined based on interdisciplinary participation between showcasing administrators and the executives bookkeepers. Gathering information from contenders requires full collaboration of the board bookkeeping and advertising associates in value

choices, haggling force, and cost position assessment. This data can be given from vital administration bookkeeping in one spot coordinated into monetary and non-financial information bases.

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