
Contents

- 281 **Analysing the financial state of selected Indian information technology companies: the assessment towards foreseeing the future of industry**
Ashutosh Kolte, Avinash Pawar, Matteo Rossi and Digvijay Rasal
- 305 **Impact of transformational and transactional leadership behaviour on the organisational performance**
K.A. Harish and B. Jeya Prabha
- 318 **Exploration the influence to information quality of financial statements from internal control structure – an approach to education field in public sector**
Pham Quang Huy and Vu Kien Phuc
- 341 **Adoption of mobile wallet services: an empirical analysis**
Ravi Kumar Gupta
- 354 **SEPs and automotive brake system: a study on horizontal application of patent licensing under FRAND terms in India**
Soumya Prakash Patra and K.D. Raju
- 368 **The impact of training and development programs on employees performance: the case of Lebanese SMEs**
V. Ramesh Kumar, M. Selvaraj, P.S. Venkateswaran, A. Sabarirajan, Khodor Shatila and Varsha Agarwal
- 382 **Perception of the audience of interests on the qualitative characteristics of financial reporting**
Alim Al Ayub Ahmed
- 403 **SEPs, FRAND and its impact: a comparative study of recent case laws in the USA, EU, and India**
Soumya Prakash Patra and K.D. Raju
- 429 **Impact of COVID-19 pandemic on the digital transformation and digital frauds in the US economy**
Shashidhar
-