

From the Desk of Editor-in-Chief

The double-blind peer reviewed e-journal **SKBU Business Review** of the Department of Commerce, Sidho Kanho Birsha University . Purulia, West Bengal is going to publish its third volume for July 2022. Due to some uncontrollable reasons, there has been some unintended delay in bringing out the present issue of the journal. The delay is highly regretted.

The present issue of the journal contains five good quality research papers contributed by the authors in the field of Commerce under the following titles :

(1) Performance Evaluation of Mutual Funds: A Comparative Study on Selected Mid-Cap and Small-Cap Equity Fund Schemes ;

(2) A Study of the Performance of Initial Public Offerings of the Indian Capital Market ;

(3) Leverage Tax Benefit, Non-Debt Tax Shield, Default Risk and External Financing Policy of Listed Small and Medium-Sized Transportation Companies: A Panel Data Approach ;

(4) Sustainability Practices in Consumer Products and International Trade: A Multinational Study ; and

(5) Risk-Return Profile of Select Banking Securities and Its Impact on the Sensex - A Pre and During Covid Analysis in India.

The paper on Mutual Fund Performance Evaluation has evaluated and compared the performances of select Mid-Cap and Small-Cap Equity Funds with the help a number of statistical tools like alpha, beta, standard deviation, sharpe ratio, treynor ratio and information ratio.

In the paper on IPO performance analysis, the researcher has analyzed the short-term as well as the long-term performance of the select IPOs listed on NSE and BSE and compared their performance with the help of paired T-test.

In the paper on Panel Data Analysis of Listed Small and Medium-sized Transportation Companies , the authors have made an attempt to find out the interrelationship among leverage, non-debt tax benefits and debt policy of Transportation SMEs in our country , applying Panel Regression Analysis.

In the paper relating to sustainability practices in consumer products and international Trade, the researcher has examined whether the sustainability practices in consumer products among the 193 nations have been used as barriers to trade or not.

In another research paper, the authors have evaluated the risk-return profile of the Indian banking securities during pre Covid-19 period and during continuation of Covid-19 period in India.

Through all these papers, the authors have covered a number of contemporary issues in the field of Commerce . It is hoped that the research papers contained in the present volume of the journal will enrich the readers and the researchers academically to a great extent.

I convey my sincere thanks and gratitude to the Editorial Board Members, the Reviewers and the Managing Editor for extending their kind help for bringing out the present issue of the journal. I also convey my sincere thanks to the authors without whose contributions the present issue could not see the light of the day.

Prof. Dhananjay Rakshit
Editor-in-Chief, SKBU Business Review
Sidho-Kanho-Birsha University

16th November 2022