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The dimensions of finance researches in Bangladesh:1973-2006

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ABSTRACT

The role of growing financial sectors is already marked with good attention of the policy makers, investors, academicians and researchers in Bangladesh. To accelerate and sustain the economic growth, the dimension of finance research is very critical which subsequently results diversified types of researches being conducted continuously in this area. At the same time, assessing the directions of researches is also very important to find out the gap in the research vicinity and to explore uncovered issues keeping in mind that the world of finance is vast and there is little success in Bangladesh in terms of area wise research conducted. Moreover, the financial crisis of the world allows us to think further and look back on the finance researches being conducted and its evolution. This paper is an attempt to analyze the dimensions of financial researches that published in Bangladesh from 1973 to 2006. This study analyzes 549 papers covering from available issues (612 issues out of 750) of 18 journals published by well reputed academic institutions in Bangladesh. This paper categorizes the existing finance publications into different major areas and sub-areas. The category of finance researches is also segmented in three time periods based on the research trend in three decades. Finally the paper highlights the most focused areas and its outcomes, where most of the researches have been conducted but still need to do further study, and unexplored areas, where research works is highly required. This paper will be helpful for the financial institutions, researchers and policy makers.

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Introduction

Finance studies addresses the ways in which individuals, businesses and organizations raise, allocate and use monetary resources over time.

The term finance may thus incorporate any of the following: the study of money and other assets, the management of those assets, Profiling and managing project risks, and so on.

Finance is an interesting, complex, and dynamic field that affects all areas of business and many areas of personal life. Internet trading, the globalization of capital markets, the deregulation of the banking industry, and the evolution of derivative assets have created a wide array of opportunities for finance areas.

Moreover, worldwide repetitive financial crisis encourage researchers to concentrate this sector further.

Finance is a huge area where many academic and professional researches have been performed. Finance has multiple areas that can further divided to several sub-sectors.

All the sub-areas are interconnected and related to other discipline. This paper is an attempt to complete and categorize of existing academic finance research in Bangladesh.

In addition, this study analyses previous finance research papers to provide guidelines for the finance researchers as well as to identify or explore the research density and associated areas and the general findings associated.

At the same time, this will find out the gap in finance research that will provide guideline in future financial researchers of Bangladesh.

Methodology

For this study, it covers 18 finance relevant journals that are published within the country. From 1973 to 2006, total 750 volumes of these journals were published. This study covers all available volume, 612 volumes, which is over 80% of all published volumes. In these volumes a total of 549 papers were found relevant to finance field. There are another three journals published from department of management and marketing of Dhaka University and journal from Chittagong University, which are not covered in this study (Table 1). There are some other researches that include professional or consulting research, which have not been considered in this paper. Only the papers published in Bangladesh have been selected. However, research for macroeconomics is also excluded here.

Upon collection, data has been sorted out according to the subject areas of the papers. Then it aims to find out the major, minor and untouched areas on which the previous finance researches had been conducted. After the sorting, a common summary of findings from the existing research papers has been prepared. At the same time this paper also finds out the significant gap and findings in different areas of finance researches in Bangladesh. This paper works as a collection of all past researches that provides a guideline for further researches.

Trend of financial researches

Publisher wise trend: Among the covered 18 journal, the publishers of 10 are from public university, 4 from private university and other 4 are from different institutions. Except the University of Dhaka, other university journals are not focused

on finance relevant publications, where institutional publications are more concentrated on finance related publications (Table 2).

Year and period wise research trend: To understand the focused area of finance research, this study has divided the time period in three decades: early trends from 1976 to 1986, intermediate trends from 1987 to 1996, and modern trends from 1997 to 2006. After liberation, there was no publication on relevant issues up to year 1975. In overall, the trend of research on finance areas is increasing (Table 3). The trend is relatively high in recent years, that indicate the research on different areas of finance is obtaining more attention from the researchers.

In the early trends, a total number of 98 papers have been found, 155 in the intermediate trends and 296 in the modern trends. The numbers of papers have almost doubled in every following period. The banking sector dominates in all three trends consecutively, and the capital market is highly focused in recent years (Table 4). Some of the sectors are explored very little such as, dividend policy, money market and valuation & pricing theories.

i. Early Trends (1976 to 1986): In the early trends banking sector was emphasized largely, with 30 papers, which is almost double than the area of financial planning & analysis – the next place holder with 17 papers. The least number of papers were published in insurance & risk management, and money market area with only 1 paper. In this decade, capital market and capital structure was explored little and no works on dividend policy & decision, valuation & pricing theory, and other miscellaneous areas.

ii. Intermediate Trends (1987 to 1996): In the intermediate trends, total number of papers increased more than 50% from early trend. In this period, the banking sector again received highest emphasizes. Due to stock market crash in 1996, capital market received a good attention as well as financial planning & analysis, and financing & capital structure, but investment decision & analysis, valuation & pricing theories were almost out focused. Moreover, dividend policy & decision, and money market was still unexplored with only 1 paper each.

iii. Modern Trends (1997 to 2006): In the modern trends the numbers of papers have increased 100% more than that of the intermediate trend. After the stock market crash, huge attention was given in capital market and corporate finance, and financing & capital structure. As usual, money market, dividend policy & decision were very little focused. Interestingly in the recent period, the earlier research focus on working capital management, have been reduced significantly.

Area wise research trend and gap: Relevant publications of finance papers are differentiated according to areas and sub areas in Table 5. Those are categorized in 12 different major areas that includes banking, capital market, corporate finance, dividend policy and decision, financial planning & analysis, financing and capital structure, insurance & risk management, investment decision and analysis, money market, valuation & pricing theories, working capital management and few other miscellaneous area.

From the banking category, the most explored sub-areas are performance evaluation, loan & credit, financial sector reform, banking policies and role of banks. There are still many unexplored areas such as, e-banking, savings analysis, bank management and ethical issues. From the capital market, highly covered sub-areas are market development, initial public offering, market efficiency, stock index, and share valuation/price. Here many areas are still unexplored such as,

book building system, central depository system, mutual funds, stock return, wealth management, and few areas are even untouched at all such as, capital market equilibrium, internal capital market, stock split, etc.

From corporate finance area, most emphasized sub areas are corporate governance, industrial financing, and investment. The less explored sub-areas are acquisition, corporate earnings, determinants, exchange rate, executive compensation, and MNCs. The uncovered sub-areas are balance of payment, corporate restructuring, currency future, joint venture, licensing, and merger. Dividend itself dominates in dividend policy and decision sub-area, where others sub-areas - share re-purchase, signaling effect, and warrant - are almost unexplored.

Financial analysis, performance evaluation, budgeting, and comparative analysis dominate among the financial planning & analysis sub-areas. Here very few studies done on economic value addition, financial forecasting, linear programming, liquidity/ cash management, marketable securities, and return on equity. Other few areas are fully out of research such as, financial modeling, growth modeling, receivables, return on investment, shareholder equity planning, and social responsibilities.

Lease financing, comparative analysis, financial sector reform leads in the sub-areas of financing and capital structure. Here few studies done on financial distress/ bankruptcy, human capital, leverage, cost of capital, and development, and no research yet conducted on entrepreneur, long term financing and private placement. Both insurance and risk management are focused under the area of insurance & risk management, but hedging and trends & patterns of insurance got very little attention.

There are researches in all the sub-areas of investment decision and analysis, except the hurdle rate. Here capital investment, portfolio management, and capital budgeting were most focused areas, but very little works are on depreciation, tax, interest rate, and symmetric & asymmetric information. In overall, money market area is the very ignored one where no research has been conducted on deposit account and money market fund, and very few are on call money rate, money market and money market instrument.

Only the research on CAPM dominates from the valuation & pricing theories sub-areas. Very few researches are conducted on the sub-area of cost of capital, determinants, Gordon model, stock pricing, risk management, return on investment, and comparative analysis. Here maximum numbers of completely unexplored areas exist such as, agency cost, bond pricing, bond return, break-even analysis, comparison, corporate tax, earning per share analysis, leverage, management, option valuation, and security portfolio.

From the area of working capital management, issues like theory & practices were mostly emphasized areas including inventory management and liquidity management. Few studies were conducted on Miller theorem, receivable, cash flow estimation, but no work on credit policies, marketable securities and trade credit financing. There are also very few researches on miscellaneous finance areas, such as two papers on purchasing power parity from international finance, and one from non-financial factor.

Findings and focuses of existing researches

Here in this paper, a brief overview of general findings for most important areas of finance researches has been provided. The banking researches find the trend of the development of the

banking system, bank credit and its limitation in Bangladesh. There were observations that the rural credits performance being satisfactory, but still playing good role in the rural development of this country. The financial organizations both government and private should play more vital role in this regard and also in financial reform in Bangladesh. However, other loans in different sectors are also following the under performance trend over years including defaulting loan performance. In many of the researches in banking sectors the authors tried to evaluate the performance analysis between NCBs and PCBs and showed that private commercial banks are more efficient in capital and other financial managements. This is due to excessive government interventions, absence of prudential and information regulations, excessive implementation of economic regulations etc. However some special types of the banks are performing better like the Krishi (Agricultural) Bank, Islamic Bank and Grameen Bank in rural areas.

Countries like Bangladesh depend heavily on the development of security markets for the growth of the capital market. It has been evident through few researches that Dhaka Stock Exchange is efficient in weak form sense, but many disagree. There are numbers of papers on the share valuation, IPO's, price movement and stock return determining methodology. After 1996 tragedy, more focuses were given on trading rules and protection of small investors' interest. There are recommendations in many papers for strengthening the capital market of Bangladesh. Capital Market is subject to government regulation. So the Government along with the ICB should formulate strategies for selective control of the capital market.

In the corporate finance sector, the researchers have talked about the exchanges rate and performance of public and private enterprises in Bangladesh. There are number of studies regarding the sectoral performance by different industrial and agricultural sectors in Bangladesh. There were attempts to provide overviews on agency problems and the role of corporate governance in managing the corporate financial issues. There is also evidence that the mutual funds in Bangladesh is not performing very well. The regulatory agencies like, SEC, stock exchanges, Chamber of commerce, etc. should participate along with ICAB in the reviewing of the accounting standards to the requirement of Bangladesh. There are various constraints that hinder the development of SMEs in Bangladesh, such as lack of medium to long-term credit, limited access to market opportunities, technology, and expertise and business information. Lack of suitable incentives, inefficient and limited services from relevant government agencies as well as poor capacity of entrepreneurs are other reasons for the slow growth of SMEs. Financial liberalization is crucial for efficient financial performance. That means allowing the financial variables like interest rates, discount rates, exchange rates, and other pricing rates for using of money to be determined through market forces.

Financial analysis of past operations on the basis of financial statements is thus important for an existing as well as for intending investors. So it is to the management concern for the purpose of internal financial management and control. Budgeting is a vital part of financial planning. If a business faithfully applies the method of budgeting to plan and control its operations, one might assume that it would not need to undertake a separate program to reduce costs or improve profits. A systematic analysis of financial statements of a borrowing

company can provide the banker with meaningful guide regarding decision. But unfortunately, modern techniques of analysis and interpretation of financial statements are not widely used in commercial banks. For development efforts in any country, resources need to be raised from internal or external sources. It may be said that success of the enterprise has been attributed to adherence of financial management principles and techniques in their perspectives. There are strong evidence that the industrial sector of Bangladesh have suffered a lot due to poor financial planning and analysis especially in small-scale industries in Bangladesh.

In Bangladesh financing and capital structure was largely dominated by small scale industries. But over the periods, this situation is changing. Regarding the financial structure of joint companies in Bangladesh, it concerns the high debt holding of the companies. The capital Structure has no significant impact on the firm's profitability, dividend payout patterns and market value of share. There are researches on financing techniques and options like lease financing, house financing etc. Venture capital financing is one of the most dominating factors in worldwide entrepreneurial development. Venture capital has emerged as an important area of finance for academic researchers for the last 15 years or more. Towards development of an economy, financial intermediation in the economy is fundamental. This causality has been presented in various papers in the literature.

Conclusions

This paper has counted and incorporated the articles or papers on finance related issues which were published in the local journals in Bangladesh. Past three decades of finance research in Bangladesh shows the number of researches has almost doubled in every following period. Here, a number of researches have been performed, but there are still huge gap in researches among different finance areas. The banking sector has received more focuses by researchers based on its contribution in the economy, or due to more focuses on banking sector, it performs better contribution in the economy. Recently capital market and relevant issues have also received good focuses as a consequence of the role of stock exchange being crucial for Bangladesh economy.

It has also been found that concentration has been made on few particular areas whereas there are many areas which are completely uncovered. Money market tools and long term financing are very important issues for the development of Bangladesh economy in the coming days. Moreover, real estate is now going to become a very important sector. Researchers should be more focused in these areas.

Finance is a vast area for conducting research works. This paper is also expected to help the future prospective researchers to choose their desired field of study where scopes and potentialities are available. It can be believed that this study may have a good possibility to be viewed as a collection of almost the maximum numbers of academic finance researches being conducted in Bangladesh. Moreover, there is a significant scope for future study to cover the academic finance researches which have been published in overseas journals and that would definitely make a significant advanced step for this study.

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Table 1: List of finance relevant available journals in Bangladesh with publishers

Sl.	Publisher of Journal	Department/Institution	Name of the Journal
1	American International University-Bangladesh		The AIUB Journal of Business and Economics
2	Bangladesh Institute of Bank Management		Bank Parikrama
3	Bangladesh Open University		Journal of Business studies
4	Chittagong University	Faculty of Business	Journal of Business
5	Daffodil International University		Daffodil International University Journal of Business and Economics
6	Jahangirnagar University	Department of Business Administration	Journal of Business Research
7	Jahangirnagar University	Department of Economics	The Jahangirnagar Economic Review
8	Jahangirnagar University	Social Science Faculty	The Jahangirnagar Review
9	Khulna University	Business School	Business Review
10	North South University		Journal of Business
11	Rajshahi University	Faculty of Business	Rajshahi University Studies
12	South East University		Journal of Business studies
13	The Institute of Bankers, Bangladesh		Journal of the Institute of Bankers, Bangladesh
14	The Institute of Chartered Accountants of Bangladesh		The Bangladesh Accountant
15	The Institute of Cost and Management Accountant of Bangladesh		The Cost & Management Journal
16	University of Dhaka	Institute of Business Administration	Journal of Business Administration, and Journal of Management Business & Economics
17	University of Dhaka	Faculty of Business	The Dhaka University Journal of Business Studies
18	University of Dhaka	Department of Finance	Finance and Banking
19	University of Dhaka	Department of Marketing	Journal of Marketing
20	University of Dhaka	Department of Management	Journal of Management

Table 2: List of finance relevant research publishers, journal publication starting year and number of publications in finance related areas in Bangladesh

Name of Publishers	Publication Starting Year	No. of Finance Papers
Institute of Chartered Accountants Bangladesh (ICAB)	1973	53
Institute of Cost and Management Accountant of Bangladesh (ICMAB)	1973	133
Institute of Business Administration (IBA), University of Dhaka(DU) (Journal of Business Administration 41 papers, and Journal of Management Business & Economics 4 papers)	1975	45
The Institute of Bankers, Bangladesh (IBB)	1975	37
Bangladesh Institute of Bank Management (BIBM)	1976	105
Department of Finance. University of Dhaka (DU)	1979	10
Business faculty, University of Dhaka(DU)	1979	84
Department of Economics, Jahangirnagar University (JU)	1983	4
Business faculty, Rajshahi University (RU)	1993	12
Business School, Khulna University (KU)	1994	11
Department of Business Administration, Jahangirnagar University (JU)	1998	17
Faculty of Social Science, Jahangirnagar University (JU)	2000	2
Bangladesh Open University (BOU)	2001	25
American International University Bangladesh (AIUB)	2003	6
South East University (SEU)	2005	2
Faculty of Business and Economics, Daffodil International University (DIU)	2006	1
School of Business, North South University (NSU)	2006	2
Total		549

Table 3: Year wise number of finance relevant publications

Year	No. of Paper ^	Year	No. of Paper ^	Year	No. of Paper ^
1977	5*	1987	8	1997	18
1978	7	1988	18	1998	22
1979	8	1989	12	1999	18
1980	12	1990	12	2000	20
1981	5	1991	16	2001	24
1982	11	1992	15	2002	30
1983	15	1993	14	2003	40
1984	12	1994	18	2004	39
1985	9	1995	21	2005	40
1986	14	1996	21	2006	45
Total	98	Total	155	Total	296

* There was no relevant publication up to 1975; 3 papers published in 1976 are included here

^ Total number of publications in any particular year may shift to/ from another year due to publishing several volumes/issues together as well as late publications. We leave the issue - to draw a concrete line and proper counting - for future researchers

Table 4: Period wise trends of research (number of publications) in the filed of finance in Bangladesh

Area	Early Trends (1976 - 1986)	Intermediate Trends (1987 - 1996)	Modern Trends (1997 - 2006)	Total
Banking	30	50	89	169
Capital Market	5	21	68	94
Corporate Finance	11	12	38	61
Dividend Policy and Decision	0	1	7	8
Financial Planning & Analysis	17	20	19	56
Financing and Capital Structure	7	18	27	52
Insurance & Risk Management	1	5	16	22
Investment Decision and Analysis	13	7	10	30
Money Market	1	1	3	5
Valuation & Pricing Theories	0	6	10	16
Working Capital Management	13	13	7	33
Miscellaneous	0	0	3	3
Total Papers	98	154	297	549

Table 5: Number of published researches in the finance relevant areas and sub-areas

S.No	Area	Sub Area	No. of Publication	Total
1	Banking	Agriculture	8	169
		Bank Management	1	
		Deposits	3	
		Development	4	
		E-Banking	1	
		Ethics	1	
		Exchange Rate	2	
		Financial Reporting	3	
		Financial Sector Reform	15	
		Interest Rate	4	
		Loan & Credit	35	
		Monetary Policy	6	
		Money Laundering	2	
		Performance Evaluation	53	
		Banking Policies	13	
Regulatory and Framework	4			
Role of Banks	12			
Savings	2			
2	Capital Market	Behavioral Finance	3	94
		Book Building System	1	
		Capital Market Anomalies	2	
		Central Depository System	1	
		Challenge and Prospects	2	
		Debt Market	2	
		Earnings	2	
		Financial Market	4	
		Government Regulation	2	
		Growth Pattern	2	
		Initial Public Offering	8	
		Market Behavior	5	
		Market Development	20	
		Market Efficiency	9	
		Mutual Funds	1	
		Price Behavior	3	
		Problems & Prospects	2	
		Returns	2	
		Seasonal Equity	2	
		Securities	2	
Share Valuation/Price	7			
Stock Index	8			
Stock Return	1			
Volatility of Price	2			
Wealth Management	1			
3	Corporate Finance	Accounting Practices	3	61
		Acquisition/Merger	1	
		Corporate Earnings	1	
		Corporate Environment	4	
		Corporate Governance	10	
		Determinants	1	
		Exchange Rate	1	
		Executive Compensation	1	
		Financial Institution	3	
		Financial Liberalization	3	
		Financial Structure	2	
		Industrial Financing	10	
		Inflation	3	
		Investment	10	
MNCs	1			
Performance Evaluation	4			
Social Responsibilities	3			
4	Dividend Policy and Decision	Dividend	7	8
		Signaling Effect	1	
5	Financial Planning & Analysis	Budgeting	9	56
		Comparative Analysis	7	
		Economic Value Addition	1	
		Financial Analysis	10	
		Financial Forecasting	1	
		Financial Statement	5	
		Linear Programming	1	
		Liquidity/Cash Management	1	
		Marketable Securities	1	
		Performance Evaluation	10	
		Ratio Analysis	5	
Return on Equity	1			
Strategic Financial Management	4			

6	Financing and Capital Structure	Comparative Analysis	8	52
		Cost of Capital	2	
		Development	2	
		Financial Distress /Bankruptcy	1	
		Financial Sector Reform	7	
		Human Capital	1	
		Industry/Large Business	6	
		International Finance	3	
		Lease Financing	9	
		Leverage	1	
		Real State Financing	6	
		Short Term Financing	3	
		Venture Capital	3	
7	Insurance & Risk Management	Insurance	12	22
		Risk Management	9	
		Trends and Pattern	1	
8	Investment Decision and Analysis	Capital Budgeting	7	30
		Capital Investment	9	
		Depreciation	1	
		Interest Rate	2	
		Portfolio Management	8	
		Symmetric and Asymmetric Information	2	
		Tax	1	
9	Money Market	Call Money Rate	1	5
		Instruments	2	
		Market	2	
10	Valuation & Pricing Theories	CAPM	6	16
		Comparative analysis	2	
		Cost of Capital	1	
		Determinant	1	
		Gordon Model	1	
		Return on Investment	2	
		Risk Measurement	2	
		Stock Pricing	1	
11	Working Capital Management	Cash Flow Estimation	3	33
		Inventory Management	9	
		Liquidity/Cash Management	7	
		Miller Theorem	1	
		Receivables	1	
		Theory & Practice	12	
12	Miscellaneous	Non Financial Factor	1	3
		Purchasing Power Parity	2	