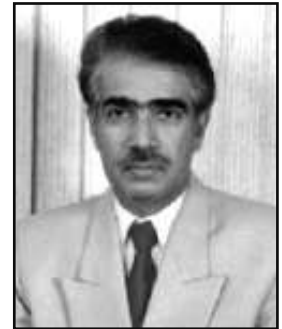


EDITORIAL**Win-Win for the Professionals and for the Society**

Warm 'Baishaki' greetings to all our readers. Along with banking and govt. accounting systems, new commercial year starts for all business organizations in India, on 1st April. And for some traditional traders, professionals and a large number of Indian farmers, their private financial year starts on 14th of April. All in all it is New Year time for the commercial world of India that predominantly influences vast majority of human activities today.

The Asian Journal of Professional Ethics & Management is also starting its 2nd innings in April this year. We thank our readers for their appreciation of the Journal fulfilling a felt need of the time. We are equally thankful to the authors for contributing their learned ideas which give real life to the Journal. We also record our gratitude to our sponsors and advertisers who have come forward to help us in our 'cradle' days, beyond any commercial considerations and with the spirit of partnering in a project attempting to revisit and revive the ethical plank of the grand old citadel of civilization, culture and humanity, that is India.

The country needs efficient and effective Professionals and Managers insulated with cement and steel of moral values and ethical commitments, to take production, service, administration and economy to new heights of growth. For this we need persons embedded with higher values in their thoughts and vision, which will not only take them but the entire society to the top of the ladder of growth, prosperity, peace and joy, a position which we may call "the heaven on earth".

Asian Journal of Professional Ethics & Management aims to help students of professional disciplines as well as working professionals to be at this win-win position. We have been endeavouring to include articles from very senior persons with wide application experience to contemporary professionals. The focus is on experienced professionals sharing their best practices. This issue also contains articles of that nature.

The ultimate aim of the Journal is to be a hand in aid for professional students and working professionals, adding values to class room, lab and work place experiences. And empower them to be better professionals guided with ethical and moral values in their thoughts, words and deeds.

Dr. C.G. Krishnadas Nair
Chairman – Editorial Advisory Board