APPEAL FOR PARADIGMATIC RESEARCH IN EMERGING ECONOMIES: FINDINGS FROM AN ANALYSIS OF THE BUSINESS MANAGEMENT REVIEW (BMR) JOURNAL ARTICLES, 1993-2014

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ABSTRACT

This paper reports the findings stemming from a review of 97 articles published in the Business Management Review (BMR), a journal hosted by the University of Dar es Salaam Business School (UDBS) of the University of Dar es Salaam (UDSM), Tanzania. The overall aim of the review is to present the status of the published papers and their research implications in the context of emerging economies. The papers were classified and analysed according to research discipline, research settings, theoretical approach, nature of research, methodological approach, research methods, research location, residency (institutional affiliation), and number of authors. As part of corroborative evidence, semi-structured interviews with the chief editors, members of the editorial board, the journal administrator, and selected authors were conducted. The findings show that papers from three disciplines—economics finance, and entrepreneurship have higher representation in the journal than other disciplines. Also, a sizeable number of the papers reviewed focus on Small and Medium Enterprises (SMEs). Furthermore, very few papers extensively discuss theoretical issues underpinning a study under consideration. The review further shows that most of the reviewed papers are quantitative in nature and used questionnaires as the main data collection method. On the basis of these findings, the paper suggests embracing and fostering paradigmatic research in the context of emerging economies, using a broad set of theories, methodologies, methods, and research topics. In terms of resource dependency theory, the findings partly suggest that research and its dissemination in the emerging economies is dependent upon the influence of international research funding agencies. Thus, to enhance paradigmatic research in the emerging economies it is equally important for local institutions to spearhead research initiatives.

Keywords: *BMR, Entrepreneurship, Resource Dependency, SMEs, Tanzania*

INTRODUCTION

There has been an increasing trend in analysing papers published in various disciplinary journals, such as journals on entrepreneurship (Davidsson & Wiklund, 2001), finance (Borokhovich, Bricker, & Simkins, 2002; Niemi, 2012;

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Swidler & Goldreyer, 2002) marketing (Baumgartner & Pieters, 2003; Jobber & Simpson, 1988; Tellis, Chandy, & Ackerman, 1999; Vitell & Rose, 2000), as well as accounting (Broadbent & Guthrie, 1992, 2008; Goddard, 2010; Hopper, Tsamenyi, Uddin, & Wickramasinghe, 2009; Rahaman, 2010; Scapens & Bromwich, 2001; Van Helden, 2005; and Van Helden & Northcott, 2010). There has also been a growing interest in examining the trends of articles published in the general business management journals (Chandy & Williams, 1994; Mingers & Harzing, 2007; Werner, 2002). Despite this promising trend, there is a concern that the majority of the journals reviewed have originated from developed countries and that little attention has been paid to journals from the emerging economies. As the papers which emanate from the emerging economies are less represented in international journals (see Goddard, 2010; Hopper *et al*., 2009; Rahaman, 2010); and that the research findings are somewhat context-specific (see Broadbent & Guthrie, 2008), little is known about the status of papers published in the journals which focus on emerging economies. The current paper is aimed at addressing this concern through a comprehensive review of the papers published in the journal of *Business Management Review (BMR)* and issues surrounding its overall administration.

Since its inception in 1993, the *BMR* journal has published various papers that discuss business management disciplines, such as economics, accounting, finance, marketing, entrepreneurship, management science, and general management. Despite its existence for more than two decades, there is no review to-date which has been conducted to examine the profile of the papers. As a result, it is not known, for instance, which subject discipline (research topic) is highly represented in the journal, and the explanations behind such a trend. Also, the theoretical and methodological inclinations of the published papers and the circumstances which have caused the observed tendency have yet to be established. In similar vein, it is not known which industries are highly represented in the journal. Furthermore, the nature of the research and the related status of the research methods for the papers published in the journal have yet to be established. In this context, it is therefore appropriate to review the papers published in the BMR to establish a profile of the papers and propose a future direction of research in emerging economies. The outcomes of this review are envisaged to benefit various stakeholders, including the journal editors, members of the editorial board, UDBS officials, the University of Dar es Salaam, decision-makers in the government and the research community at large.

The remainder of the paper is organised as follows. The following section presents prior reviews of journal papers. The section is followed by a brief presentation of the research methods used in this paper. The findings are then presented and discussed. The paper concludes by appealing for paradigmatic research in emerging economies.

Prior Reviews of Journal Papers

Reviews of journal papers that have been conducted include those by Broadbent and Guthrie (2008), Chandy and Williams (1994), Van Helden (2005), Scapens and Bromwich (2001), Van Helden and Northcott (2010), and Goddard (2010). Broadbent and Guthrie (2008) offer a comprehensive review of the last 20 years of the Public Sector Accounting Research (PSAR). The review involved 452 articles from eight selected accounting journals, covering a period from 1992 to 2006. The journals reviewed were *Accounting, Organisations and Society* (AOS), *Accounting, Auditing, and Accountability Journal (AAAJ), Accounting Forum (AF), British Accounting Review (BAR), Critical Perspectives on Accounting (CPA), European Accounting Review (EAR), Financial Accountability and Management (FAM),* and *Management Accounting Research (MAR).* As in other reviews, the journals which were involved in the analysis originated from developed countries, mainly European. Broadbent and Guthrie (2008) found that the majority of the PSAR were descriptive in nature and lacked theoretical orientations, high influence of management accounting, and less engagement with practice. They also found that PSAR has neglected the context of emerging economies, an aspect which is of interest to this paper.

Another review was carried out by Van Helden (2005). The study reviewed 55 public sector management accounting papers from five accounting journals from 1999 to 2001. The journals were *AOS*, *AAAJ*, *MAR*, *FAM*, and *EAR*. The review found that the majority of the papers focused on budgeting and performance measurement. It also established the influence of the case study approach in researches. In contrast to Broadbent and Guthrie (2008), Van Helden's (2005) analysis showed that most of the papers reviewed had theoretical underpinnings. As Goddard (2010) contends, this could be attributed to the timeframe covered, the nature of the papers reviewed (i.e. management accounting papers only), the coding approach used, as well as the operational definition of what constituted a theoretical paper. Similar to Broadbent and Guthrie (2008), the review conducted by Van Helden (2005) covered primarily the developed nations, particularly European countries.

Goddard (2010) also conducted a comprehensive review of the Public Sector Accounting Research (PSAR) from 2005 to 2007. The review analysed 188 public sector accounting papers published in nine academic journals. Unlike Broadbent and Guthrie (2008) and Van Helden (2005), Goddard's (2010) review comprised of three journals from the US, namely, the *Journal of Accounting and Public Policy (JAPP), Research in Governmental and Non-Profit Accounting (RGNPA),* and the *Journal of Public Budgeting, Accounting and Financial Management (JPBAFM*). The review also included six journals from Europe—*AOS*, *AAAJ*, *FAM*, *MAR*, *CPA* and *EAR*. As in the other reviews, Goddard (2010) found that the majority of the papers were from developed countries, mainly the US and the UK. The analysis also revealed that most of the papers lacked theoretical orientation and that descriptive methods were extensively used by many researchers. In terms of research topics, Goddard (2010) noted that

accountability and governance was the most represented area, followed by performance management, budgeting, and auditing.

The most relevant review to this paper is the one by Chandy and Williams (1994). They sampled 252 articles published in the *Journal of International Business Studies (JIBS)* during a ten-year period, from 1984 to 1993. The journal, like the one used in this paper, covered various disciplines such as management science, accounting, general business, marketing, finance, and economics. The review found that during the ten-year period, four disciplines had had significant influence on the development of international business research. These were management, economics, marketing, and finance. Other disciplines such as accounting, law, sociology, psychology, and management science had less influence on international business studies. Chandy and Williams' (1994) review identified authors who had the greatest influence on international business research during the sample period. These were Dunning, Porter, Vernon, Casson, Rugman, and Hofstede.

Consistent with these prior reviews, this paper reports the findings from an analysis of articles published in the *Business Management Review (BMR)* journal by addressing three inter-related questions. First, what is the profile of the papers published in the *BMR* in terms of research discipline, research settings, theoretical approaches, methodological approaches, research methods, research location, residency (institutional affiliation) and the number of authors? Second, what could be the probable explanations for the tendency observed? Third, what administrative issues are of major concern to the journal? The research method employed in this review is presented in the following section.

Research Method

Prior studies show that reviews of journal articles are mainly conducted using two main approaches: the citational analysis and the complete analysis of journal papers. Citational analysis, which is normally used in journal ranking (see, for example, Chandy & Williams, 1994; Hamelman & Mazze, 2012) involves a detailed analysis of the citation counts in a journal, with the overall aim of establishing a connection between articles. The approach has been used in a number of reviews, including those by Chandy and Williams (1994), Borokhovich *et al*. (2002), Baumgartner and Pieters (2003), and Hamelman and Mazze (2012). On the other hand, reviews such as those undertaken by Shields (1997), Scapens and Bromwich (2001), Van Helden (2005), Broadbent and Guthrie (2008) and Goddard (2010) conducted an entire analysis of journal articles. Since the overall objective of this review was to profile articles rather than to rank them, a complete analysis of the papers was undertaken. The papers were analysed using nine main categories: research discipline, research settings (researched entities), theoretical approach, the nature of the research, methodological approach, research methods, research location (researched countries), residency (institutional affiliation) as well as the number of authors. All the articles reviewed were classified under these main categories and the

corresponding status was recorded. To obtain a detailed explanation of the tendency observed and the overall administration of the journal, thirteen (13) semi-structured interviews with former and current chief editors, members of the editorial board, the Dean of UDBS (formerly Faculty of Commerce and Management [FCM]), and selected authors, were conducted. These individuals are directly involved in the overall administration of the journal. For instance, the Dean of the UDBS has overall responsibility for the administration of the journal, including the appointment of the chief editor. Table 1 shows the profile of the respondents:

Table 1: Profile of Respondents

Interviewees	**Number**
Chief Editors	4
Members of the Editorial Board	2
Journal Administrators	1
Deans of UDBS/FCM	4
Authors	2
Total	**13**

On average, the interviews took 30 minutes. They focused on the findings obtained from the review of the journal articles. In these sessions, the interviewees were asked, for instance, why many papers used questionnaires to collect data? Similarly, some respondents were asked to point out the administrative challenges facing the publication and dissemination of the journal issues. Depending on time, location, circumstances and convenience for the respondents, some interviews were recorded through tape recorders, whereas others were hand-written. The recorded interviews were then transcribed before analysis. The analysis of interviews was guided by the aforementioned nine main categories used to classify the journal articles. Finally, the profile of the papers published in the journal, probable explanations for the observed tendency, and other administrative issues related to the publication and dissemination of the journal were documented. The resource dependency theory was then used to interpret the emerging findings.

Findings

Review Domain

The *Business Management Review (BMR)* is a multi-disciplinary journal hosted by the University of Dar es Salaam Business School (UDBS) of the University of Dar es Salaam (UDSM). Formerly, the UDBS was known as the Faculty of Commerce and Management (FCM). The main audience of the journal are academia, practitioners and policy-makers, mainly located in Tanzania and other emerging economies. The first issue of the journal was published in 1993. Its

regular issues are on a semi-annual basis, with the first issue running from January to June and the second issue of the same volume normally issued from July to December. However, from 2009, the journal has been running on an annual basis, with only one issue, covering the period of January to December. To-date, the journal has published fifteen (15) volumes, with the latest issue dated 2011. In other words, the journal has lagged behind for three years now. This is because the journal was not published in 2000, 2004, and 2005. For various reasons, the review reported in this paper failed to obtain volumes 1, 2, 3 and 5 (Issue No. 1). Of the volumes reviewed, two issues (Volume 4, Issue No. 1 and Volume 5, Issue No. 2) consisted of six (6) papers, whereas the rest had five (5) papers each. In total, the review covered 97 multi-disciplinary papers accessed from the UDBS library and from some of the authors (Appendix 1). A summary of the journal papers reviewed are presented in Table 2.

Table 2: Papers Reviewed

Volume	***Issue***	***Year***	***No. of Papers***
4	1	Jan-June, 1996	6
4	2	July-June, 1997	5
5	2	July-December, 1998	6
6	1	Jan-June, 1999	5
6	2	July-December, 1999	5
7	1	Jan-June, 2001	5
7	2	July-December, 2001	5
8	1	Jan-June, 2002	5
8	2	July-December, 2002	5
9	1	Jan-December, 2003	5
10	1	June, 2006	5
10	2	December, 2006	5
11	1	June, 2007	5
11	2	July-December, 2007	5
12	1	Jan-June, 2008	5
12	2	July-December, 2008	5
13	N/A	Jan-December, 2009	5
14	2	Jan-December, 2010	5
15	N/A	Jan-December, 2011	5
Total Number of the Papers Reviewed			***97***

Categorisation of the Papers Reviewed

Consistent with the classification frameworks of the prior reviews by Goddard (2010), Broadbent and Guthrie (2008), Scapens and Bromwich (2001), and Van Helden (2005), each paper was classified according to the research settings, the nature of the research, theoretical approaches, methodological approaches, and research methods. To profile comprehensively the journal articles reviewed, four (4) additional classifications were used. These were research discipline, country where the research was undertaken, residency (institutional affiliation) and the number of authors. The findings under each of these classifications are presented in the following sub-sections.

Research Discipline

BMR is a multi-disciplinary journal attracting papers from different business management disciplines, such as economics, finance, marketing, accounting, entrepreneurship, and general management. This classification was not sufficiently covered by prior reviews by Goddard (2010), Broadbent and Guthrie (2008), Scapens and Bromwich (2001), and Van Helden (2005) partly because these reviews were discipline-specific. Table 3 provides a schematic classification of the papers based on the research discipline.

Table3: Research Discipline

Research Discipline	***Frequency***	***Percent***
Accounting	7	7.2%
Auditing	3	3.1%
Finance	15	15.5%
Marketing	10	10.3%
Economics	16	16.5%
Entrepreneurship	14	14.4%
Agricultural Economics	1	1.0%
Human Resources	4	4.1%
Information and Communication Technology (ICT)	4	4.1%
Performance management	3	3.1%
Multi-disciplinary	4	4.1%
Management Science	2	2.1%
Others (General Management)	14	14.4%
Total	***97***	***100.0%***

In the categorisation process, papers were classified in a particular discipline when they substantially covered issues related to it. Those which cut across various disciplines were grouped as multi-disciplinary. For example, a paper by

Unugbro (1996), which discusses why small businesses fail in Nigeria, covers finance, marketing, accounting, entrepreneurship and economic issues and was, therefore, classified as multi-disciplinary. Included in this category is also a tracer study of the FCM graduates by Kaijage (1998). Papers by Osarumwense (1999) and Iyayi (2002) discussed general issues of importance to business without leaning towards a specific discipline. As such, they were classified under the 'others' category. There were cases whereby disciplines overlapped as was the case with entrepreneurship-based papers. These papers covered a wide range of disciplines, such as marketing, finance, accounting, economics, and general management (see, for example, Nchimbi, 1999; Ndinda, 1999; Olomi, 1999; Oyhus, 1999). This overlap coupled with the debate on whether entrepreneurship is a specific discipline or not, created a classification problem. However, due to its dominance in the journal, it was deemed appropriate to have a separate classification dubbed 'entrepreneurship'.

As Table 3 illustrates, there were 16 papers (16.5%) which focused on economics. This seemingly high representation of economics is partly a result of the presence of the Economic Research Bureau (ERB) of the UDSM, which has at its disposal sufficient data for economics-related research. In this context, it is not surprising that the majority of these economic papers were informed by panel data supplied by the ERB. Economics papers were closely followed by finance and entrepreneurship papers, which had a total of 15 (15.5%) and 14 (14.4%) papers, respectively. Interestingly, most of these finance papers discuss the issues from an entrepreneurship perspective. The same trend was noted for marketing papers. The sizeable dominance of the entrepreneurial research can be attributed to the existence of various entrepreneurial initiatives in Tanzania in general, and UDBS in particular. At the UDBS, for instance, entrepreneurship is one of the research agendas of the School and it has attracted the attention of various international funding agencies, such as the Swedish International Development Co-operation Agency (SIDA), the Norwegian Agency for Development Co-operation (NORAD), the Danish International Development Agency (DANIDA), and the Netherlands Universities Foundation for International Co-operation (NUFFIC). The agencies support entrepreneurship programmes through capacity-building in research and outreach programmes. These arrangements have also enabled the establishment of the University of Dar es Salaam Entrepreneurship Centre (UDEC) at the UDBS, which is responsible for co-ordinating entrepreneurship activities at the UDSM. Thus it is not surprising that entrepreneurship is one of the highly represented disciplines in the journal.

In terms of focus, entrepreneurship papers covered various business issues such as motives to start and grow business (Nchimbi, 1999; Olomi, 2001; Oyhus, 1999), gender (Kapunda, Magembe & Shunda, 2007; Rutashobya, 2001), internationalisation (Borgersen, 2001), and finances (Kapunda *et al*., 2007). Accounting is one of the leading disciplines; however, it is disappointing to note the paucity of accounting studies in the journal. Thus, as the following statement

from one of the respondent illustrates, accounting research is highly marginalised in the journal:

> You know, in the past, most of our colleagues didn't realise that there are research issues in accounting. They looked at accounting as calculative practices and complained that it is very hard to publish papers on accounting. Of course, most of them end up publishing in other disciplines... (Former Dean X, UDBS)

Also, the performance of the privatised State Owned Enterprises (SOEs), which attract a lot of attention in emerging economies (Hopper, Tsamenyi, Uddin, & Wickramansinghe, 2004; Tsamenyi, Onumah, & Tetteh-Kumah, 2010; Uddin & Tsamenyi, 2005), has not been sufficiently covered in the journal. For the whole period under review, there was only one article which covered the performance of SOEs in Tanzania (see Mongula, 2002).

Research Settings

The classification used by Goddard (2010) and Van Helden (2005) was adopted with some slight modification. Papers were classified in a setting where they were undertaken. When a paper addressed the same issue, but was located in a different setting, its research location was used for classification purposes. The classification of papers which focused on the central government and governmental agencies created some challenges, as these settings tended to overlap. For instance, a paper by Assad and Selemani (2006) was categorised as 'pension funds' although in essence the funds studied formed part of governmental entities. Similarly, a paper by Mbamba (2007), which was conducted at the National Examination Council of Tanzania (NECTA), which is one of the governmental institutions, was classified in the 'education' category. On the other hand, the Banks and Non-Banks Financial Institutions (NBFIs) category included all papers which focused on financial sectors, excluding those discussing capital markets, pension funds, and central banks. Although there were specific classifications for the first two, the latter (papers on issues related to Central Banks) were classified under governmental agencies. Table 4 provides the classification of papers based on the research settings:

Table 4: Research Settings

Research Settings	***Frequency***	***Percent***
Central Government	4	4.1%
Government Agencies	4	4.1%
Local Government	1	1.0%
Education	7	7.2%
Pension Funds	1	1.0%
Stock/Capital Market	5	5.2%
NGOs/CBOs	2	2.1%

Research Settings	***Frequency***	***Percent***
Small and Medium Sized Enterprises (SMEs)	30	30.9%
Companies	5	5.2%
Households	2	2.1%
State Owned Enterprises/Parastatals	2	2.1%
Health	1	1.0%
Banks and Non-Banks Financial Institutions (NBFIs)	4	4.1%
SACCOS	1	1.0%
General/Non-specific	28	28.9%
Total	***97***	***100.0%***

Papers which discussed business issues without being inclined to a specific setting were classified as general or non-specific. These were mainly literature review and methodological papers and they were 28 in total that formed 28.9%. Papers which focused on SMEs were highly represented in the journal (30.9%). Since many SMEs in emerging economies operate informally, they arguably facilitated smooth interactions with the researchers, as opposed to the formalised and bureaucratic system of governmental institutions. Also, this trend is partly a result of the high emphasis placed on small businesses operating in emerging economies. In fact, the journal enjoyed a substantial number of articles from the International Conference on African Entrepreneurship and Small Business (ICAESB), which is organised by UDBS every year. Additionally, entrepreneurship and SMEs constitute one of the research agendas of the UDBS. In consequence, more support has been provided for research focusing on this area.

Theoretical Approaches

Goddard (2010) presented theoretical and methodological approaches in one classification. In an attempt to promote theoretical and methodological orientations in emerging economies and the diversity of the papers published in the journal under consideration, this review discusses these categories separately. This section, therefore, discusses the theoretical classification schema. Consistent with other reviews, the classification of papers according to theoretical approaches is problematic (Goddard, 2010; van Helden, 2005; Broadbent & Guthrie, 2008). In this review, a paper was classified as theoretical when it substantially uses a certain theoretical orientation. Papers which discuss findings with an identifiable theoretical framework were included under this classification. When more than one theory is used in a single paper, proportionate weight was assigned to each. For example, a paper by Rutihinda (2002) used two theories, institutional and resource bases, and each was assigned 0.5 score. The status of the theoretical approaches of the reviewed papers is presented in Table 5:

Table 5: Theoretical Approaches of Papers Reviewed

Theoretical Approaches	***Frequency***	***Percent***
Theory Informed Papers:		
Organisational theory	1	1.0%
Markov Chain Model	2	2.1%
Garch Model	1	1.0%
Contingency theory	1	1.0%
Institutional theory	0.5	0.5%
Resource based theory	0.5	0.5%
Expectations theory	1	1.0%
Hofstede 4-Dimensions of Culture	1	1.0%
Psychological theory	1.5	1.5%
Sociological theory	0.5	0.5%
Grounded Theory	1	1.0%
Career anchor theory	0.33	0.3%
Smith typology	0.33	0.3%
Social action theory	0.33	0.3%
Ansoff's product/market growth matrix	1	1.0%
Behavioural theory	1	1.0%
Information system theory	2	2.1%
Porter's life-cycle theory	1	1.0%
Wild Cat Strike	1	1.0%
McKinnon and Shaw	1	1.0%
Theoretical papers_ Total	*19*	*19.6%*
Descriptive (No theory)	78	80.4%
Total	***97***	***100.0%***

Prior reviews indicated that many papers lack a theoretical foundation. Goddard (2010) classified these papers as 'descriptive and normative', Van Helden (2005) labelled them as 'no theory', Broadbent and Guthrie (2008) identified them as 'commentary or normative', and Scapens and Bromwich (2001) called them 'applied'. For the sake of simplicity, this review categorised these papers as 'descriptive (no theory)' and they were 78 (80.4%) in total. Consistent with prior reviews, the findings show that theoretical papers were rarely found in the

journal. Responding as to why this was the case, one former chief editor of the *BMR* journal remarked:

> To publish a theoretical paper you need time. We really don't have time to theorise and conceptualise. You know, we are doing everything here from administration, teaching, consultancy, and research, and we do not have time to conceptualise issues in detail and come up with theoretical papers (Chief Editor X).

Nature of the Research

This category, which has not been sufficiently covered in prior reviews, classifies papers according to the nature of the research undertaken. These were field study papers, desk research papers, literature review papers, methodological papers, theoretical papers, and other papers. The field study papers were those whose authors had direct interactions with research settings through the use of data collection methods such as interviews, questionnaires, experiment or observation. Papers which used data from the established system, without direct interaction between researchers and research participants, were categorised as desk research papers. Literature review and methodological papers were those which provided commentary on the issues in the extant literature and methodology, respectively. Also, papers which provided an appraisal of certain theoretical frameworks were categorised as 'theoretical papers'. Those which did not fall under these categories were generally classified as 'others'. Table 6 shows the nature of the research published in the journal for the period under review:

Table 6: Nature of Research Published in Journal

The Nature of the Research	***Frequency***	***Percent***
Literature review	12	12.4%
Desk Research	19	19.6%
Theoretical	5	5.2%
Methodological	1	1.0%
Field Study	58	59.8%
Others	2	2.1%
Total	***97***	***100.0%***

The majority of papers originated from field-based research. Since this approach involves close interaction between the researcher and the researched phenomenon, it arguably enhances the detailed understanding of the matters investigated. Most of these studies were executed using survey instruments. This might be attributed to the ability of survey instruments to involve wider research respondents. Moreover, the majority of these papers originated from the

economics discipline. As already pointed out, this dominance in representation partly stems from the existence of economic survey data from the ERB. Despite this promising trend, it is disappointing to note the paucity of theoretical papers in the journal. Since its inception, the journal has published only 5 (5.2%) theoretical papers. Although engagement with research settings is vital, theoretical papers which conceptualise research issues are equally important. Also, there is an immense need to rejoice in the methodological paradigms in the social science research, as advocated by Assad (1998).

Methodological Approach

Many papers did not indicate clearly the use of a particular methodology. In this case, based on the primary sources of data and the manner in which collected data was analysed, a particular methodology was inferred. Because the methodological approach is difficult to categorise (Goddard, 2010), a simple classification of quantitative and qualitative was used in this review. Quantitative papers include those which were informed by a functionalist/mainstream approach and used questionnaires and databases as the main sources of data. On the other hand, qualitative informed papers were classified as those which were informed by interpretive approaches (Burrell & Morgan, 1979) and most of these used interviews, observation and documents as the primary sources of data collection. Those which merely provided descriptions of the issues within the extant literature (such as subject matter, theoretical, or methodological issues) without inclining towards any particular methodology were classified as 'commentary'. The papers which applied both quantitative and qualitative approaches in data collection and/or analysis were termed as a combined (mixed methods) approach. A simplified methodological classification of the papers reviewed is shown in Table 7:

Table 6: Methodological Approaches

Methodological Approach	***Frequency***	***Percent***
Quantitative	55	56.7%
Qualitative	9	9.3%
Combined (Mixed Methods) Approach	11	11.3%
Commentary	22	22.7%
Total	**97**	**100.0%**

Consistent with the previous reviews, the quantitative approach was a dominant methodology in the journal, as it was used by more than half of the published papers (56.7%). This was followed by the commentary papers (22.7%), whereas those which used qualitative approaches were only 9 (9.3%) in total. In contrast to other contexts (see Adam, 2011), there was no evidence to suggest that the 'gatekeepers' of the *BMR* journal had purposefully discouraged qualitative papers. Instead, as one author commented, "doing qualitative research is time

consuming and costly". Perhaps the tendency observed could be attributed to this remark.

Research Methods

This category, in the main, classified papers according to the specific techniques used for data collection. This is consistent with the prior reviews by Goddard (2010), Broadbent and Guthrie (2008), Scapens and Bromwich (2001), and Van Helden (2005). In cases where more than one research methods was used, the principal one was chosen (Goddard, 2010). For instance, a study by Donwa (1998) examined internal controls systems in Nigeria's government offices using questionnaires, observations and interviews. And yet, throughout the paper, the observation and interviews were not sufficiently discussed and even the analysis was derived from the responses obtained from the questionnaires. Therefore, it was deemed to be a questionnaire-based study. Similarly, a paper on the changes in retailing in Tanzania by Mboma (2001) used an array of methods for data collection, including observation, survey, discussion, and published information. And yet, careful analysis of the substantial data reported in the paper revealed that the study primarily relied on documentary review. Similarly, Iyayi (2002), in his article entitled 'Wild Cat Strike'*;* used interviews, questionnaires, observation, and content analysis. As interviews were dominant, the article was classified under this category. All the papers which used data from a formalised system or panel data were classified in the 'database/panel data' category. The profile of the research methods of the reviewed papers is presented in Table 8:

Table 7: Research Methods

Research Methods	***Frequency***	***Percent***
Questionnaires/Survey	50	51.5%
Interviews	7	7.2%
Documentary review	9	9.3%
Analytical	2	2.1%
Literature review	14	14.4%
Experiment	1	1.0%
Database/Panel data	9	9.3%
Archival	1	1.0%
Focus Group Discussion	1	1.0%
Mathematical analysis/models	3	3.1%
Total	***97***	***100.0%***

As with prior reviews, the questionnaire was the main data source as it was applied in more than half (51.5%) of all the papers published in *BMR*. These papers were mainly informed by the quantitative/functionalist paradigm. Also, there was a the sizeable influence of the review of literature (14.4%), which was closely followed by documentary review (9.3%) and papers which used database/panel data (9.3%).The analysis further shows that the interview, which embraces naturalistic inquiry and close interaction with researched phenomenon (Ahrens & Chapman, 2006; Ahrens & Mollona, 2007), was not that influential in the papers reviewed. Of all the 97 papers reviewed, only 7 (7.2%) used interviews as the primary source of data. Commenting on this aspect, one author remarked:

> You know to conduct interviews you should be there with your participants. This is time consuming and has cost implications. You know, sometimes you have to travel out there, make an appointment, spend some time and you may find people do not have time to listen to you. It is really challenging… (Author 1).

Although the issues raised in this quotation are worth considering, researchers should be encouraged to engage in qualitative research. This orientation has the potential of uncovering contextual issues which are vital in emerging economies.

Research Location (Country)
This category, which classifies papers based on the country in which the research was undertaken, has not been covered in the prior reviews. In cases where the research involved different countries, a 'multi-national' classification was used (see, for example, Azmi & Werke, 2006; Rutashobya, 1996). In particular, this mainly involved disciplinary reviews which cut across various countries. On the other hand, papers which did not refer to any particular country or countries were classified under a 'non-specific' category. The country profile of the reviewed papers is shown in Table 9:

Table 8: Location (Country) of Papers Reviewed

Country	***Frequency***	***Percent***
Tanzania	58	59.8%
Kenya	5	5.2%
Uganda	2	2.1%
Botswana	1	1.0%
Nigeria	6	6.2%
Indonesia	1	1.0%
Norway	1	1.0%
Spain	1	1.0%

Country	***Frequency***	***Percent***
South Africa	1	1.0%
UK	3	3.1%
USA	1	1.0%
Multi-national	6	6.2%
Non-specific	11	11.3%
Total	***97***	***100.0%***

As Table 9 illustrates, more than half of the papers published in the *BMR* were located in Tanzania where the journal is situated. Within Tanzania, many papers were products of researches conducted in major cities, such as Dar es Salaam, Arusha, Moshi, Mwanza and Mbeya. As already observed, most of the field-based studies focused on entrepreneurship and SMEs. Since the majority of SMEs are located in major towns and cities, many papers are, therefore, focused on these places. Specifically, Dar es Salaam, which is the business capital of the country, is highly represented in the journal.

Authors' Residency (Institutional Affiliation)

Authors' residency (institutional affiliation) was also a schematic classification used in previous reviews by Goddard (2010), Broadbent and Guthrie (2008), Scapens and Bromwich (2001), and Van Helden (2005). Consistent with these reviews, in this paper, authors' residency is associated with the country of origin of the author(s). The organisations of the authors to which they were affiliated together with their corresponding addresses provided data on nation of origin and operational base. When there was more than one author of a particular paper, the affiliation of each was recorded. In total, there were 120 authors of the all 97 papers reviewed, indicating that the author of each paper was counted separately, and the presence of co-authorship of some papers (see Table 11). Consistent with the country profile observed in Table 9, the authors of many of the papers were affiliated to institutions based in Tanzania (66.7%). Since the journal reviewed is based in Tanzania, it was easy for local authors to submit a manuscript and have access to the journal. In fact, among the Tanzanian affiliates, 56 authors (70%) were academic members of staff from UDBS, where the journal is hosted. Although these observations indicate the high interest of local members of staff, an attempt to make the journal available online would allow a wider contribution from the research community. This web-based presence could potentially enhance the awareness among stakeholders of various interesting business management issues relevant to emerging economies. Nevertheless, a hybrid of developed and developing countries was represented in the journal (see Table 10):

Table 9: Authors' Residence (Institutional Affiliation)

Authors' Residence	***Frequency***	***Percent***
Tanzania	80	66.7%
Kenya	10	8.3%
Uganda	1	0.8%
Nigeria	9	7.5%
Botswana	4	3.3%
Rwanda	1	0.8%
India	1	0.8%
Ethiopia	1	0.8%
Norway	7	5.8%
UK	1	0.8%
South Africa	1	0.8%
Netherland	1	0.8%
German	2	1.7%
Canada	1	0.8%
Total	***120***	***100.0%***

Number of Authors

This category has also not been sufficiently covered in the prior reviews. In this category, papers were classified according to the number of authors involved in the publication. This review found that many of the papers were written by a single author (70 papers, 72.2%). On the other hand, the papers which were co-authored by two and three people were 21 (21.6%) and six (6.2%), respectively. The review did not find any article with more than three authors. Table 11 presents the status of authorship of the reviewed papers:

Table 10: Number of Authors

Authorship	***Frequency***	***Percent***
Single Author	70	72.2%
Two Authors	21	21.6%
Three Authors	6	6.2%
Total	**97**	**100.0%**

Discussion—Appeal for Paradigmatic Research in Emerging Economies

This paper has presented a review of the 97 articles published in 15 volumes of the *BMR* journal from its inception to the present day. The overall aim of the review was to document the status of the papers and suggest a future direction for research in the context of emerging economies in general. Nine (9) classifications were used to categorise the papers. These were research discipline, research settings, theoretical approach, the nature of the research, methodological approach, research methods, research location, residency (institutional affiliation) of the authors and the number of authors. In terms of research disciplines, as it was reported by Chandy and Williams (1994), economics had the highest influence compared to other disciplines. This is closely followed in descending order by finance, entrepreneurship, and marketing. The major concern in this review is the lack of accounting studies. Of all the papers reviewed, only seven (7.2%) were from the accounting discipline. Given the importance of this body of research in the development of emerging economies (Mzenzi, 2013), this is a startling trend. Therefore, there is a pressing need for accounting researches focusing on various organisational settings, covering aspects such as budgeting, financial reporting, and cost accounting. Also, since many emerging economies, including Tanzania, have adopted or are in the final process of adopting International Financial Reporting Standards (IFRSs), the evaluation of the adoption process and its impact is a potential area for further research. Similarly, studies which would examine the relationship among accounting, accountability, and governance in the context of the public sector have much to offer.

Furthermore, as privatisation of SOEs in emerging economies is very popular, one would expect to find papers which evaluate the exercise but this was not the case in the current review. As a result, the opportunity of broadening our knowledge of the overall management of SOEs and the privatisation process is lost. Also, many emerging economies, including Tanzania where the journal is situated, are still largely dependent on agriculture. In fact, in Tanzania, the agricultural sector employs about 80% of the total labour force producing about 50% of the Gross Domestic Product (GDP) and about 75% of merchandise exports (URT, 2002). In this context, emphasis on the business issues and value chain related to the agricultural sector cannot be over-emphasised. In contrast, business management researchers have paid little attention to this important sector. For example, since its inception the journal has published only one paper by Akarro (1997), which discusses agricultural economics. Since the emerging economies are in the process of transforming their agricultural sectors, supporting business management aspects such as agricultural finances, marketing, distribution, and pricing are important areas for further research.

In terms of research settings, the review has shown that many papers focused on SMEs. This was followed by papers which did not focus on any particular setting and by far the most prominent were those covering issues related to education. Other settings, such as central government, local governments, government agencies, and NGOs, which are essential in the provision of public services, have

been neglected. Research in these areas could potentially appraise the various social and economic programmes which are essential in fostering the livelihoods of local communities. Moreover, a shortage of papers discussing essential public services, such as primary health services, is another area of grave concern. For instance, since its inception, the journal has published only one paper on health-related issues. As this sector has been exposed to many reforms, the knowledge of how the reforms contribute to the efficient delivery of health services is missing. Therefore, it is recommended that future research should focus on business management issues in health services. In particular, future research should also focus on the financing, accounting, accountability, governance, and the overall management of the health sector. Also, auditing research in the context of public sector has a role to play. In this regard, researchers could potentially assess the value for money of the various activities undertaken by the public sector entities and provide, among other things, policy recommendations.

In emerging economies such as Tanzania, local governments are charged with various responsibilities, including the provision of primary education and health services, urban development planning, waste management, and the maintenance of feeder and district roads (Mzenzi, 2013). And yet, the authors in the journal have neglected covering the local government setting. For instance, since its inception in 1993, only recently did the journal publish one paper on the local government (see Chalu & Kessy, 2011). Given the unique features and changing role of local government organisations, in-depth studies are needed. Future research on local government can focus on aspects such as governance and accountability, financial reporting, budgeting, financing, auditing, and performance measurement and management. Furthermore, a new yet promising research direction in emerging economies can be found in areas such as capital markets. Thus, increasing research engagement in this area could speed up the development of the financial markets of these countries. Similarly, areas such as pension funds, SOEs, Micro-Financial Institutions (MFIs), and individual households deserve utmost attention as well.

The analysis further reveals that many papers published in the BMR lacked a theoretical underpinning. For instance, only 19 (19.6%) of all the papers reviewed were informed by theoretical frameworks. Nevertheless, it is encouraging that this is slightly higher than the 18% found by Van Helden (2005). This situation can be partly attributed to the multi-disciplinary nature of the journal, which may suggest that there are fewer theoretical papers in a single discipline. Still the figure is less than the 37% found by Goddard (2010) and Broadbent and Guthrie (2008), implying that there have been more theoretical papers published in developed countries in recent times. In fact, the few theoretical papers published in the journal were informed by an array of theories and models. These theories and models include the expectation theory (Minja, 2006), career anchor and social action theories (Olomi, 1999), psychological and sociological theories of motivation (Nchimbi, 1999), organisational theory (Assad, 1998), Markov chain model (Lelei & Ogutu, 1997; Yomere, 1997),

contingency theory (Nchimbi, 1996), and information system theory (Faith, Uzoka, & Akinyokun, 2002; Mbamba, 1999). Future papers can also focus on other contemporary theories, such as the agency, transaction costs, dividend, stakeholders, legitimacy, new institutional theories, neo-classical economics, and social networks. Also, they can deploy theories such as technological transfer and innovation diffusion to enhance the understanding of the various issues related to the use of imported business management practices in the context of emerging economies.

Moreover, the analysis shows that more than half of the papers were field-based (59.8%). In this regard, engagement with the various theories and organisational settings could enhance the understanding of the phenomenon under investigation. Similarly, considering the paucity of methodological papers in emerging economies generally, there is a need to increase engagement in this area to broaden our understanding on the subject matter. Such papers could focus on the application of various methodological approaches, such as interpretive, functionalist, case study, grounded theory, ethnography, and symbolic interactionism.

Just like in previous reviews, many papers in this review used the quantitative approach partly because of the traditional nature of most of research. As a matter of fact, this approach is considered to be theoretically appropriate for executing rigorous scientific research (Adam, 2011). The qualitative approach, which emphasises naturalistic inquiry, was the least preferred method. Since the qualitative approach presents the potential for analysing the complexities involved in actual organisational settings by examining multiple realities (Kakkuri-Knuuttila, Lukka, & Kuorikoski, 2008; Parker, 2008), its under-utilisation in the journal should be a source of concern. Thus, future studies in this area could focus on the broad range of social science research methodologies (Burrell & Morgan, 1979). These studies can help to broaden the understanding of the various specific issues affecting the emerging economies. Similarly, the application of the grounded theory has a unique contribution to make to the development of a theory from raw data. The developed theories would explain sufficiently ‘what is going on’ in emerging economies (Burrell & Morgan, 1979; Parker & Roffey, 1997). In general, the review has indicated lack of a wide range of methodologies. Therefore, regardless of the existing methodological debate in the extant literature (Armstrong, 2008; Parker, 2008), the application of a variety of methodologies has the potential of enhancing our understanding of the various issues of interest in the emerging economies.

This review has further indicated that many articles used questionnaires as the primary source of data. In total, these articles accounted for 51.5% of the reviewed papers. This was followed by papers which used literature review, documentary review, and database or panel data. Although these approaches are time-saving and cost-effective, care should be taken to ensure that the resultant findings are appropriate as high reliance on these methods may pose a risk that

the researchers operate at a distance with the research phenomenon and current developments in the field. Also, given the unreliable nature of data from most of the emerging economies (Mzenzi, 2013), the use of qualitative research methods, such as interviews and observation, should be emphasised. It is also of interest to note here that emerging economies are still importing various management practices into their private and public sector entities (Hopper, Tsamenyi, Uddin, & Wickramasinghe, 2008). Thus, to develop a deep understanding of how the various imported initiatives work, it is important to study them from within (Ahrens & Mollona, 2007). In this context, interpretive-based research methods, such as interviews, observations, focus group discussions, and grounded theory, could be useful. Similarly, the use of students and other training participants makes experiment design feasible (see King'ori, 2006). This research method has a unique contribution to offer, especially in accounting education, auditing, corporate social responsibility, and taxation-related research, where the impact of teaching can be easily established.

Furthermore, the review shows that many papers focused on the Tanzanian context and, hence, had a preponderance of authors affiliated to Tanzania. Within Tanzania, many papers were located in major urban establishments, such as Dar es Salaam, Arusha, Mwanza, Moshi, and Mbeya. These findings suggest the need to extend research to other contexts within and outside Tanzania. Future studies conducted in other contexts could provide additional evidence and enhance the generalisability of the established research findings. Also, papers which focused on the Nigerian context had a relatively high representation (6.2%) compared to neighbouring East African countries, such as Kenya (5.2%) and Uganda (2.1%). It is also of interest to note the encouraging representation of developed countries, such as Spain (Anderson, 2008), the UK (Jairo, 2006), and the US (King'ori, 2006). Although these papers have been authored by Tanzanians, they provide insights into the issues investigated in the context of developed countries. Thus, to enhance understanding of the issues in various contexts, future papers may also focus on different settings.

The authorship status presented in Table 11 suggests that co-authorship was rarely exercised by the contributors to the *BMR* journal. Even for the 27 papers (27.8%) which had been written by more than one author, the majority of other authors were Master's and PhD students. This is partly a result of the promotion criteria deployed for academic members of staff of HLIs, where most of the authors were working. For instance, in the case of UDSM, promotion is mainly based on points derived from journal articles and these are proportionally allocated to authors in cases where they is more than one author. In addition, for someone to be promoted, at least half of the required points ought to be derived from single-authored peer-reviewed publications (UDSM, 2013). As a result, academic members of staff tend to discourage co-authorship. As one member of editorial board commented:

> Co-authorship is something very good. You know, you need to have someone, your colleague, with whom you can collect data, analyse, and publish together. But, you risk a chance of being promoted and rise on the academic ladder. You really need to be selfish… (Member A of the Editorial Board).

Although it is important for members of staff to maintain academic independence, appropriate methods for rewarding co-authorship need to be considered. This has potential for mentoring junior academic members of staff in emerging economies, who generally lack sufficient research and publication capacity.

Administratively, there were concerns that the publication of the journal was irregular. In fact, the journal started as a bi-annual publication, but from 2009 onwards, it has been published only once per annum. On the other hand, the journal had not been published in three years of 2000, 2004, and 2005. Three explanations have been offered regarding this anomaly. Firstly, it was claimed to be difficult to get papers for the journal. As journal administrator (not academic member of staff) pointed out that:

> Sometimes, we are forced to select papers from the conference [ICAESB] and publish in the journal. Otherwise, you may have nothing to publish. You may have frequent call for papers but no one is responding… (Journal Administrator).

The trend observed could be attributed to the visibility of the journal. Since the journal is published locally and it is not available online, some authors tend to avoid it. As one interviewee commented:

> You know, if you have good and quality paper, you can't publish in the *BMR*. Is not even anywhere. To be honest, I can't send my good paper there. You know, nowadays promotion is based on citation count and if no one cites you it means you are not contributing to the knowledge. Therefore, the visibility of the journal is very important and it will take time for BMR to be in the database. For example, if you write a seminal paper, the issue there is how many papers have cited your work... (Former Dean X, UDBS).

Similarly, another interviewee pointed out:

I will only send my paper there [*BMR*] after being rejected somewhere… (Author 2).

These concerns could have been partly addressed through enhancing the visibility of the journal and raising its profile on the international scene. Presently, efforts towards making the journal available online remain in the premature stage.

Secondly, there is a concern that the review process takes an unnecessarily too long. There were cases where reviewers held on to the papers for more than six (6) months and there were a number of papers which got lost in the hands of the reviewers or they never provide feedback of the submitted papers. Although the reviewing process is part of academic work, appropriate compensation needs to be considered as under the current arrangement reviewers are paid a paltry Fifty Thousand Tanzania Shillings Only (Tshs 50,000/-)[2] per paper. In the meantime, there was evidence of lack of commitment on the part of reviewers to speed up the review process in the absence of an incentive to do so. Finally, even if papers are obtained and reviewed on time, the procurement processes of the journal's publisher took rather long. These anomalies suggest a need to improve the overall administration of the journal. Furthermore, sponsorship of academic members of staff to attend local and international conferences should also translate into the publication of the outputs of those conferences in both local and international journals. Equally significant on the basis of the findings of this review is strengthening of the local and regional research dissemination platforms (such as *BMR*) towards influencing local development by availing research-based information needed in expediting development. The implication is that there is also a need to revisit the overall publication policies of higher learning institutions in emerging economies.

Conclusion

The review suggests the need for paradigmatic research in the context of emerging economies, using a broad set of theories, methodologies, methods, and research disciplines. However, this review and its related findings are not conclusive. There are quite a number of other papers focusing on the emerging economies in general and Tanzania in particular, which have been published in other local, regional, and international journals which have not been reviewed for this paper. Perhaps, a more comprehensive status of the papers published in emerging economies overall could have been established had the review extended its scope beyond the *BMR* journal. Nevertheless, the review presented in this paper provides an important starting point for debating the nature and status of research in the context of emerging economies. Also, the review did not attempt to establish trends in the papers over the years. For example, the review did not establish the methodological trend of the papers analysed. Rather, it provides the overall status of methodologies employed in the journal since its inception. Therefore, future reviews could augment the current study's findings on the overall status of the papers by examining trends in publishing over the years by using various units of analysis (see, for example, Baldvinsdottir, Hagberg, Johansson, Jonäll & Marton, 2011).

The findings presented in this paper suggest that the overall research direction in emerging economies such as Tanzania can be loosely described using the resource dependency theory. The resource dependency theory posits that those who have control of strategic resources have the power to influence organisations

[2] The average exchange rate at the time of the review was 1USD=1750Tshs

(Pfeffer & Salancik, 1977; Pfeffer & Salancik, 2003). The influence is often expressed in terms of budgets and resource allocations (Mudambi & Navarra, 2004; Pfeffer & Moore, 1980). In this case, the organisation depends for its survival and/or success on another organisation(s) which control its strategic resources (Mudambi & Pedersen, 2007). This review, for instance, has observed high representation of entrepreneurial-based research mainly focusing on SMEs. The trend observed is a reflection of the research capacity-building programmes of the international development agencies which support UDSM in general, and the UDBS in particular. At the UDBS, for instance, entrepreneurship research has been supported by various international funding agencies, such as SIDA, NORAD, DANIDA, and NUFFIC. Through the support of these agencies, the UDBS organises an annual International Conference on African Entrepreneurship and Small Business (ICAESB) and the *BMR* journal publishes a substantial number of articles from this conference. Similarly, these agencies have been assisting the UDBS to undertake research activities related to its broad agenda of entrepreneurship and sustainable development. Rationalising this trend, the former Dean of the UDBS remarked:

> You know, we started here as FCM [now UDBS] with no capacity at all. And the fact that you don't have capacity, you have to be visible in whatever you are doing. Then we received three main projects related to entrepreneurship, namely, SIDA (research capacity and building), NORAD (research capacity) and NUFFIC (outreach programme and entrepreneurship centre). It is through these projects that our Faculty [now a School] expanded its research capacity in the area of entrepreneurship. Otherwise, we would have suffered… (Former Dean X, UDBS).

This comment attests to one of the rudiments of the resource dependency theory to the effect that the body, which controls strategic resources (in this case, international research funding agencies), has the ability to exert the strongest influence on one's decision-making (Mudambi & Pedersen, 2007). It can, therefore, be concluded that research and its dissemination in emerging economies is dependent upon the influence of international funding agencies. Nevertheless, further studies are needed to broaden our understanding on the relationship between the nature of research in emerging economies and the priorities of international research funding agencies.

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Appendix 1: Papers Reviewed

S/N	Author(s)	Volume	Issue	Year	Title
1	Rutashobya, L.K	4	1	Jan-June 1996	Cross Country Comparison of Retail Margin Determinants
2	Dau, R.	4	1	Jan-June 1996	Measuring Export Performance: A Literature Review
3	Nchimbi, M	4	1	Jan-June 1996	Contingency Approach to Managerial Performance Evaluation-A Review of Literature
4	Shilla, N	4	1	Jan-June 1996	The Effect of GNP Growth on Living Standard: The Experience of Tanzania
5	Unugbro, A.O	4	1	Jan-June 1996	Why Small Businesses Fail in Nigeria
6	Lwiza, D.R	4	1	Jan-June 1996	Management Training and Development in a Dynamic Environment
7	Yomere, G.O	4	2	July 1996-June 1997	A Markov Chain Application to Human Resources Evaluation
8	Akarro, R.R.J	4	2	July 1996-June 1997	Management of a Dairy Enterprise of the Friesian/Zebu Cross at Uyole, Tanzania: A Linear Programming Approach

S/N	Author(s)	Volume	Issue	Year	Title
9	Mbeche, I.M and Kataka, H.M	4	2	July 1996-June 1997	The Downsizing Model in the Kenya Civil Service-Does it Work?
10	Bamgboye, E.D	4	2	July 1996-June 1997	Distributor Motivation: A Case Study of Breweries Anambra and Enugu States in Nigeria
11	Lelei, J.K and Ogutu, M	4	2	July 1996-June 1997	A Critique of Markov Analysis in Forecasting Market Shares
12	Jan, I.J and Jonny, H	5	2	July-December 1998	Social Network, Resources and Entrepreneurship
13	Kaijage, E.S	5	2	July-December 1998	Employment of Faculty of Commerce and Management B.Com Graduates: A Comparative Analysis Between Accounting, Finance and Marketing Graduates
14	Temu, S.S	5	2	July-December 1998	The Impact of Financial Institutions Reforms on Small and Micro Enterprises Financing in Tanzania
15	Assad, M.J	5	2	July-December 1998	Organisational Research Paradigms and Implications for Accounting Studies
16	Lindi, G.M	5	2	July-December 1998	Implications of the European Union Enlargement for Africa
17	Donwa, P.A	5	2	July-December 1998	Internal Control in Government Offices: Beyond the Great Purge-A Case Study of Parastatals in Edo and Delta States of Nigeria
18	Osarumwense, I	6	1	Jan-June 1999	Culture Dimensions to Entrepreneurship
19	Ndinda, C	6	1	Jan-June 1999	Coping Strategies of Women Micro-Entrepreneurs: The Case of Women Curio sellers of the Durban Beachfront

S/N	Author(s)	Volume	Issue	Year	Title
20	Oyhus, A.O	6	1	Jan-June 1999	The Importance of Initial Motivation for the Entrepreneurial Process
21	Nchimbi, M.J	6	1	Jan-June 1999	Entrepreneurship Motives to Start Micro and Small Enterprises and Their Perceptions of Business Success: are There Gender Differences?
22	Olomi, D.R	6	1	Jan-June 1999	An Exploratory of Owner-Manager Typologies: The Case of the Tanzania Food Processing Industry
23	Gerald, W	6	2	July-December 1999	Behind Ansoffs Matrix: Exploring the Growth and Survival Strategies of Small Firms
24	Rutihinda, C	6	2	July-December 1999	Strategic Orientation of New Ventures in Tanzania's Transition to a Marketing Economy
25	Lindi, G.M	6	2	July-December 1999	Effective Training and Development Programmes for Entrepreneur-Managers of Small and Medium Enterprises
26	Mbamba, U.O.L	6	2	July-December 1999	Theoretical Evaluation of Successful Information Systems/Technology in Small and Medium Enterprises
27	Mboma, L.M	6	2	July-December 1999	Small and Medium Enterprises (SMEs) and Poverty Alleviation in Africa: "Developing the Small-Scale Retail Sector, a Break Through to Poverty Alleviation: The Case of Tanzania

S/N	Author(s)	Volume	Issue	Year	Title
28	Assad, M.J.	7	1	Jan 2000-June 2001	Accounting and Financial Reporting in Non-Governmental Organisations: a Study of Current Practices in Tanzania
29	Rutashobya, L. K	7	1	Jan 2000-June 2001	Female Entrepreneurship in Tanzania: Constraints and Strategic Considerations
30	Borgersen, T.A, Rye, S.A and Setiawan, K	7	1	Jan 2000-June 2001	SME in the Low Budget Tourism Industry-Culture as Capital and Commercialisation of Local Culture
31	Mwaipopo, L.J	7	1	Jan 2000-June 2001	Marketing Communications Via Interactive Media in African Developing Countries: Some Research Perspectives
32	Mniachi, A.R.C	7	1	Jan 2000-June 2001	Management Science Techniques in Tanzania: Application of Queuing Model to the Customer Services in the Bank
33	Iyayi, F	7	2	July-December 2001	The Wild Cat Strike: The Structure and Dynamics of an Industrial Relations Dilemma
34	Kilindo, A.A	7	2	July-December 2001	Financial Liberalization and its Implications for Poverty Reduction in Tanzania
35	Borgersen, T	7	2	July-December 2001	Internationalization of SME in Less Developed Countries Market Entry Costs, Exchange Rate Shocks and the Capital Structure of Firms
36	Mboma, L.M	7	2	July-December 2001	The Changes in Retailing in Tanzania: an Evolution or a Revolution? The Case of Dar es Salaam

S/N	Author(s)	Volume	Issue	Year	Title
37	Olomi, D.R	7	2	July-December 2001	Evolution of Entrepreneurial Motivation: The Transition from Economic Necessity to Entrepreneurship
38	Rutihinda C.	8	1	Jan-June 2002	Entrepreneurial Processes in African Economies in Transition
39	Faith, M.E, Uzoka and Oluwole, C. A	8	1	Jan-June 2002	A Framework for Knowledge Based Human Resources Management
40	Temu, S.S	8	1	Jan-June 2002	Business Formalization Procedures and the Growth of Micro and Small Enterprises: The Case of Dar es Salaam City in Tanzania
41	Mohamed, S.R	8	1	Jan-June 2002	Firm Specific News Disclosure and Persistence of Security Returns Volatility: Lessons for Stock Markets in Developing Countries
42	Chijoriga, M.M and Chalu, H	8	1	Jan-June 2002	Financial Disclosure in Emerging Capital Markets
43	Iyayi, F	8	2	July-December 2002	Culture, Societal Contexts and Organisational Forms
44	Aloisi, T and Chijoriga, M.M	8	2	July-December 2002	Implications of Financial Institutions Regulations on Assets and Liabilities Management in Depository Financial Institutions in Tanzania
45	Kilindo, A.A	8	2	July-December 2002	Interest Rate Liberalization and the Saving-Investment Process: An Econometric Validation of the McKinnon-Shaw Hypotheses in Tanzania
46	Mongula, B	8	2	July-December 2002	Performance of Privatised Firms in Tanzania

S/N	Author(s)	Volume	Issue	Year	Title
47	Mjema, G.D	8	2	July-December 2002	The Role of Foreign Aid in Private Sector Development: Some Reflections for SME Development in Tanzania
48	Baradyana, J.S	9	1	Jan-December 2003	Readiness Factors for E-learning in Higher Learning Institutions in Tanzania: Opinion of Academic Members of Staff
49	Mushi, D.P	9	1	Jan-December 2003	Business Environment and Attitudes Towards Tax in Tanzania: Implications on Firms Compliance Behaviour
50	Mkenda, B.K. Mkenda, A. F	9	1	Jan-December 2003	Determinants of FDI inflows to African Countries: A Panel Data Analysis
51	Msambichaka, L.A; Mashindano, O.J; and Mwamba, N.E	9	1	Jan-December 2003	The Role of Road Transport in Poverty Reduction in Tanzania: The Rural Economy Perspectives
52	Mwinyimvua, H.H	9	1	Jan-December 2003	Policy Issues and Small and Medium Enterprise (SME) Development in Africa
53	Jairo, I.J	10	1	Jun-06	The Effects of Equity Market Timing on Capital Structure: Evidence from UK Company Data
54	Minja, E.J	10	1	Jun-06	The Term Structure of Interest Rates: Evidence from Treasury Securities with no Secondary Market
55	Waweru, N.M and Ndungu, P.K	10	1	Jun-06	Relationship between Changes in Dividend Payments and Changes in Profitability of Companies Listed in the Nairobi Stock Exchange

S/N	Author(s)	Volume	Issue	Year	Title
56	Azmi, F.T and Werke, S.Z	10	1	Jun-06	Unraveling Organizational Culture through OCTAPACE Profile: A Comparative Study of Banks in Ethiopia and India
57	King'ori, J.	10	1	Jun-06	The Influence of Ethical Obligations on Auditor's Propensity to Engage in Audit Dysfunctional Practices
58	Nchimbi, M.I	10	2	Dec-06	What do Taxpayers Say About Equity and Fairness in the Tanzanian Tax System?
59	Mushi, D.P	10	2	Dec-06	Comparison of Welfare Impacts of Insurance, User Fees and Taxes on Public Health-Care Financing in Tanzania
60	Assad, M.J and Selemani, A	10	2	Dec-06	Pension Funds Performance in Tanzania: Insights from Comparison of the National Social Securities Fund and Parastatals Pension Fund
61	Olomi, D.R	10	2	Dec-06	Entrepreneurial Inclinations of Vocational Education Students: A Comparative Study of Male and Female Trainees in Iringa Region, Tanzania
62	Ishengoma, E.K and Kappel, R	10	2	Dec-06	How Global Governance Structures Shape Economic Growth and Poverty Reduction: The Case of Textile and Apparel Value Chain
63	Ishengoma, E.K and Kappel, R	11	1	Jun-07	Business Constraints and Growth Potential of Micro and Small Manufacturing Enterprises in Uganda

S/N	Author(s)	Volume	Issue	Year	Title
64	Kapunda, S.M; Magembe, B and Shunda, J	11	1	Jun-07	SME Finance, Development and Trade in Botswana: A Gender Perspective
65	Mbamba, U.O	11	1	Jun-07	Predictive Ability of Ordinary Certificate of Secondary Education Grades to Advanced Certificate of Secondary Education: Evidence from Tanzania's NECTA Results
66	King'ori, J	11	1	Jun-07	Burnout and Auditor Work Behaviours in Tanzania Public Accounting Firms
67	Mwaiko, C.N and Minja, E.J	11	1	Jun-07	ISO 9000 Certification: Some Lessons from a Large Firm in Tanzania
68	Kahyarara, G.W and Ngasamiaku, W.M	11	2	July-December 2007	Trade Facilitation, ICT and Manufactured Export Performance in Tanzania: What is the Missing Link
69	Isaac, W.K	11	2	July-December 2007	Constraints to Ugandan SME's Participation in AGOA
70	Mkenda, B.K	11	2	July-December 2007	Do Foreign-Owned Firms Pay Higher Wages than Locally Owned Firms? Evidence from Tanzania's Manufacturing Sector
71	Mutagwaba, B	11	2	July-December 2007	Income Inequality between Grassroots Farmers and Food Processors: The Case of Mwanza District
72	Kessy, P.J	11	2	July-December 2007	The Effectiveness of Foreign Exchange Market Intervention in Tanzania: An Empirical Assessment
73	Anderson, W	12	1	Jan-June 2008	All-Inclusive Package Tourism and its Potential: A Visitor Exit Survey in Majorca

S/N	Author(s)	Volume	Issue	Year	Title
74	Domician, C.T	12	1	Jan-June 2008	Does Sectoral FDI Enhance Export Earnings? The Tanzania Experience
75	Munyoki, J.M; Kibera, F.N and Ogutu, M	12	1	Jan-June 2008	The Influence of Technology Transfer on Organizational Performance: A Study of Medium and Large Manufacturing Firms in Selected Industries in Kenya
76	Baisi, M.D	12	1	Jan-June 2008	Applicability of Cash Management Optimization Models in Tanzania
77	Tumsifu, E; Ally, M and Olomi, D.R	12	1	Jan-June 2008	Entrepreneurial Propensity Among School and College Students in Tanzania
78	Assad, M.J	12	2	July-December, 2008	Foreign Currency Risk Awareness and Management Practices in Tanzania
79	Namada, J.M and Bagire, V	12	2	July-December, 2008	Competitive Strategies Adopted by Small Scale Enterprises in Exhibition Halls in Nairobi
80	Otieno, H; Olomi, D.R and Kiraka, R	12	2	July-December, 2008	Sustainability of Business Development Service: GAPS Analysis of the Kenyan Market
81	Swai, T and Ndonde, M.V	12	2	July-December, 2008	Leasing Potential for SMEs in Tanzania: Experience from Lessors and Lessees
82	Ntukamazina, F; Mbamba, U.O and Mutagwaba, B	12	2	July-December, 2008	Tanzania's E-readiness in the Tourist Industry: Focusing on the Use of Website for Marketing, the Use of Online Payment Systems and Connectivity Level
83	Abogun, S and Fagbemi, T.O	13	N/A	Jan-December 2009	The Global Debate on Budgeting: Empirical Evidence from Nigeria

S/N	Author(s)	Volume	Issue	Year	Title
84	Magai, P.S	13	N/A	Jan-December 2009	Commodity Trade Potential in Tanzania: What Went Wrong With the Mineral Sector
85	Mbekomize, C.J	13	N/A	Jan-December 2009	Demand for Accountant in Botswana: Views of Employers
86	Mwaluko, G.S	13	N/A	Jan-December 2009	Making Business Process Reengineering(BPR) Programmes Works
87	Suphian, R	13	N/A	Jan-December 2009	Determination of Level of Imports in the Construction Industry in Tanzania
88	Ishengoma, E.A	14	N/A	January-December 2010	Financial Linkages and Cost Efficiency: Lessons from Tanzania Microfinance Cooperatives
89	Mogomogomo, S.A and Mjema, E.A.M	14	N/A	January-December 2010	Factors Influencing the Effectiveness of Maintenance of Construction Equipment
90	Tumsifu, E	14	N/A	January-December 2010	Increasing the Competitive Strengths of Tanzania Tourism Firms-The Strategic Role of Information Technology
91	Rwehumbiza, D.A	14	N/A	January-December 2010	The East African Community (EAC) and its Influence on Tanzania's Manufactured Exports Intensity and Competitiveness
92	Kaijage, E.S.	14	N/A	January-December 2010	University-Industry Linkage in Tanzania and its Impact on SMEs' Development
93	Temu, S.S., and Andilile, J.	15	N/A	January-December 2011	Performance of Merged Banks in Tanzania: The Case of ANC Bank LTD and HBC Bank LTD

S/N	Author(s)	Volume	Issue	Year	Title
94	Selejio, O.	15	N/A	January-December 2011	Does a Loan Have an Impact on Attitude to Risk Among Micro-Entrepreneurs in Tanzania? Evidence from Morogoro and Mvomero Districts
95	Chalu, H and Kessy, S.S	15	N/A	January-December 2011	Accounting Information Systems and Governance Issues in Local Government Authorities in Tanzania
96	Chijoriga, M.M	15	N/A	January-December 2011	Commercialization and Transformation of Non-Governmental Micro-Finance Institutions (MFIs) in Tanzania
97	Charles, G.	15	N/A	January-December 2011	Comparing Competitiveness of Family and Non-Family SMEs in Tanzania