



Proceedings of the Applied Management Conference

Disclaimer: Waikato Institute of Technology and Editor cannot be held responsible for errors or any consequences arising from the use of information contained in this proceedings journal; the views and opinions expressed do not necessarily reflect those of Waikato Institute of Technology and Editor.

Copyright and Photocopying: Copyright © 2018 Waikato Institute of Technology. All rights reserved. No part of this publication may be reproduced, stored or transmitted in any form or by any means without the prior permission in writing from the copyright holder.

Editor:

Ehsan Yaeghoobi, Waikato Institute of Technology

Editorial office:

Proceedings of the Applied Management Conference
Waikato Institute of Technology
Centre for Business, IT and Enterprise
Private Bag 3036
Waikato Mail Centre
Hamilton 3240
Email: AMR@wintec.ac.nz

Aims and Scope: *Proceedings of the Applied Management Conference* presents abstracts of the research papers presented at the Applied Management Conference at Waikato Institute of Technology.

Topics include:

- Managerial Finance
- Accounting
- Management Communication
- Strategic Management
- Marketing Management
- Retail Management
- Operations Management
- Human Resource Management
- Innovation and Entrepreneurship

ISSN 2624-1315



Proceedings of the Applied Management Conference

July 2018 • VOLUME 1 • NO. 1

Contents

Contents	ii
The management of inventories and inventory management system in a small retail enterprise. 1	
Investigating the training and development of O24U NZ Ltd to improve employees' performance.....	2
Motives and expectations: A study of accounting students at New Zealand polytechnics	3
Current challenges that New Zealand small – medium sized enterprises face in retention of employees: With a focus on the landscape industry	4
Could social media improve New Save Supermarket's Asian market segment?	7
Implementing measures of cost control (food & labour) for small restaurant businesses	8
Identifying best practices for customer satisfaction in an Indian restaurant, Mithaiwala, Hamilton	9
How are client expectations changing the way the accounting profession operates in an increasingly technology-rich environment?.....	11
Effect of cloud accounting on an accounting firm's costs	12
Identify the HR factors that affect employee turnover in MasterHouse restaurant.....	14
How to use social media to target Hamilton Chinese females to a Cue store	15
Chinese tourists in New Zealand	16
How does organisational culture influence employee retention within a landscaping business? 17	
A business case for work-life balance in retail management.	18
Safety culture at a Local Organisation	19
Customer acquisition and engagement in Magic Chinese Health Massage.....	20
How social media can be marketed effectively by Sustain Energy Solutions to gain a competitive advantage	21
To identify strategies for differentiating Kebabs Salateen within its market	22
Understanding and listening to customers in order to retain them: An analyses of customer satisfaction in SMEs in New Zealand.....	23
Sales of frozen yoghurt in winter in KiwiYo	24
What is the sustained competitive advantage of Desi Indian Kitchen Multi Cuisine Dine-in and Takeaways	25

Measuring Level of Satisfaction.....	26
Emerging role of inventory management at a liquor store in New Zealand	27
The implications of new financial reporting standards on New Zealand charities.....	28
Impact of working capital management on profitability of the food processing and consumer goods business in New Zealand.....	30
Importance and impacts of visual merchandising for customers at The Warehouse, Te Rapa, Hamilton	31
Increasing younger customers in restaurants through marketing.....	32
Training methods used at Harvey Norman	33
Strategies for the survival of ABC Produce.....	35
How to improve customer service at Muffin Break, Te Awa, The Base	36
To investigate Operations Efficiency at ShineOn Car Wash and Grooming Specialist and its impact on Service Quality	37
High staff turnover at a central city motel.....	38
Employee development and its effect on employee performance at KFC Restaurant Brands Ltd, Matamata.....	39
The impact of new reporting requirements on local charities in the Waikato region	40
Minimise the production and delivery cost of Hell Pizza	41
To find a better way of training and development for a small retail business in the health product industry.....	42
Better sales and marketing methods for Mument.....	43
Graduate Diploma of Sales and Marketing.....	44
Motives and expectations for studying accounting: A case study of a polytechnic in New Zealand	45
Keeping profits in New Zealand	46
Investigate waste management issue in Mexico Restaurant	47
Studying and improving internal controls at HPC	48
An analysis of the pricing approach of a small importer/distributor enterprise: A case study... 	49
The expectations of Chinese tourists from New Zealand motels and their implications: Case study of A City Motel, Hamilton.....	50
Analyse the wine market at Budget Liquor 2009 Limited to develop customer segmentation profiles.....	51
The emerging role of inventory management in small restaurants: Developing an effective inventory management system for a small pizza shop.....	53
The impact of a new accounting standard on financial reporting by Waikato Institute of Technology.....	54
Impact of Corporate Social Responsibility (CSR) on the financial performance of industrial companies in New Zealand.....	55
Tax avoidance In New Zealand.....	56

Developing a business strategy to increase customer loyalty for Q variety stores	57
An Examination of the Inventory Management System at Dominos, Te Awamutu	58
Green Human Resource Management	59
Prevalence of Bitcoin in New Zealand	60
Volunteers: How to recruit and retain them?	62
Accounting students’ motivations and expectations of their major: A study of Wintec accounting students	63
Marketing and branding for non-profit organisations: A case for Mathematics for a Lifetime . 64	
Marketing strategies for health supplements to China (Case study Health 2000)	65
How to increase the operational efficiency on dry vacuuming service in Spotless cleaning Hamilton?	67
Evaluation of the effectiveness of online video screening process in a regional City Council– specifically evaluating the fairness of the system	68
Exploring innovation process in the internet café sector in Hamilton, New Zealand	69
Impact of new reporting requirements on local charities in the Waikato region	70
Optimisation of operations of wet vacuuming the carpets in Spotless services	71
An analysis of the importance of volunteers during events	72
The drivers of motivation	73
An analysis of delivery services at Hell Pizza, Dinsdale, Hamilton	75
“Can I use what I learnt at work?” Accounting education-practice gap	76
Health and safety risks: Before, during and after a ‘Local Organisation’ event	77
To investigate the inventory management system used by Yogiji’s Food Mart to reduce waste .78	
Comparing reporting of MYOB Enterprise Reporter vs Xero HQ Reporter	79
Strategies to improve the clientele market of A & D Earthworks Limited	80
Staff Management Training in McDonalds at 5 Cross Roads	81
An analysis of the quality and operational efficiency of the Crest Clean franchise at Centre Place Food Court, Hamilton	82
Examining the opportunities of importing LED Lighting from China to New Zealand	83
An investigation of the supply chain strategies of Spice Traders, Te Awa at The Base, Hamilton	84
Location analysis to suggest new warehouse for Best Furniture shop	85
Identifying customer satisfaction at New Lives Animal Rescue Opshop	86

The management of inventories and inventory management system in a small retail enterprise

Akshatkumar Pravinbhai Patel

Graduate Diploma in Operation and Production Management

Academic Supervisor: Denise Harnett

The study deals with inventory management and inventory management systems in small retail enterprises. The primary aim of this research was to find out issues regarding inventory management and inventory management systems in the small retail business at Evergreen Dairy and Spices. In New Zealand, 97 percent of businesses are small to medium enterprises, and SMEs play an important role in the economy of New Zealand. Inventory management has a tremendous influence on small retail businesses. Data for this research was collected from small retail shops which mainly deal with grocery products. All primary data were gathered using qualitative methods by conducting semi-structured interviews. From analysing the collected data I found many loopholes in the organisation's inventory management system. The evidence shows that the organisation did not use a proven scientific method to manage inventory in the store. The data gathered points to this business facing issues related to turnover of inventory. Based on the findings, suitable suggestions are made for the organisation to improve inventory management and stock control in the business. The suggestions may not apply to all small retail enterprises.

Investigating the training and development of O24U NZ Ltd to improve employees' performance

Zhihua Wu

Bachelor of Applied Management: Human Resource Management

Academic Supervisor: Priscilla Davis-Ngatai

The topic of this research is to investigate the training and development of O24U to improve employees' performance. This research aims to: firstly, investigate the process of O24U NZ Ltd using training and development; secondly, to research the relationship between the training and development and employees' performance; and finally, to identify several recommendations on training and development to improve employees' performance.

O24U NZ Ltd was founded in 2015. and is located at Hamilton CBD. It mainly provides healthcare products made in New Zealand and Australia. There are four people currently working for the store, and there are about 20 competitors of O24U, such as Green, Sunshine and DeKang, in Hamilton.

Literature for the review was chosen through the scope (training and development, healthcare product industry in New Zealand and China, strategic human resource management (SHRM) and benchmarking). The researcher conducted four interviews to gather the necessary data for this study (3 employees of O24U and one staff member from one of the competitors). The data were analysed through inductive thematic analysis. Six themes were analysed: the purpose, type and issues of training and development, on-boarding, SHRM and the benefits of Oceanian healthcare products. The researcher found that training and development are vital for any organisation, on-the-job training has become the most popular approach to operating training and development programmes, and the main function of SHRM is to manage employees' values creation capacities. Several recommendations are made which include five aspects (situation of the store, using systems, stocktaking, packaging and cleaning).

Motives and expectations: A study of accounting students at New Zealand polytechnics

Briar Johnston

Bachelor of Applied Management: Accounting (NZICA)

Academic Supervisor: Ahmed Saadeh

This report aims to investigate student's choices for studying accounting in New Zealand polytechnics. It provides information on students' motives for choosing the institute and their expectations of the accounting programmes it is offering. The gap between accounting education and practice is an increasing problem for accounting firms. The skills accounting graduates display are often not the skills the workplace is interviewing for. This creates problems for accounting students trying to make a career in the industry. If they are not showing the skills that employers are looking for, their chances of finding paid employment are much lower. Nine polytechnic students studying for an accounting degree were interviewed for this report, using convenience and then snowball methods. The researcher followed a question guide for each interview focused on gaining the student's opinions. Tentative results have found that students are satisfied with their overall level of learning. Study at the polytechnic was chosen over university because of flexible class times and being able to have a life outside of study. University was considered huge and scary, but also difficult for international students to pass entry criteria. There were 78 percent of students studying the CAANZ major, but only 56 percent wanted to study further to gain Chartered Accountant qualifications. This report will be of benefit to polytechnics as it will assist them in attracting and retaining more students.

Current challenges that New Zealand small – medium sized enterprises face in retention of employees: With a focus on the landscape industry

Devon Williams

Bachelor of Applied Management: Human Resources

Academic Supervisor: Beverly Taylor

Employee retention is a growing concern in Human Resources. Poor employee retention results in businesses incurring increased expenses. Businesses have to search for, recruit and retain employees when job vacancies occur. This is a costly process; therefore businesses are taking a greater interest in human resources and the retention of employees. There is very little literature focusing on employee retention in the landscape industry, so research collected was broadened to other industries with similar attributes to create viable results.

The study investigates what factors influence employee retention in small to medium-sized enterprises with a focus on the landscape industry in New Zealand. Research is done on employee retention influencers in similar industries due to the limited amount of research on employee retention in the landscape industry. No research on large businesses was used as the principles of a large organisation would not be compatible with small – medium-sized enterprises. No primary research was used as there was only an available candidate pool of four people and it was believed this would not give viable results or insight into the topic.

It was found that employee retention improved in businesses when the business' organisational culture, values and beliefs matched those of the employees. It was found that when there was a mismatch between culture and employees, employees did not identify with or connect as well with the business, and this caused conflict and resulted in employees wanting to leave the organisation. Leadership was another key influencer on employee retention. Poor leadership causes misunderstanding, miscommunication, and therefore conflict and poor productivity, and has negative effects on organisational culture, resulting in worsened levels on employee retention. Career advancement was another significant influence on employee retention. When employees see a path to both develop and move forward within the business, this is firstly a highly motivational factor but also a factor that improves employee retention. When employees see that the business promotes internally, employees will feel there are greater opportunities at that

particular business. Remuneration/ Rewards are the reason employees work in the first place. In industries such as the landscape industry where the hours are long and tiresome, improved remuneration package/rewards improve employee retention, as employees' most desired need is being better satisfied. The final factor influencing employee retention is employee engagement, which can be improved to better retain employees. This can be done by giving employees more opportunities to take on responsibility and more challenging tasks. This will improve employee engagement as the work employees do gains more variety, and employees are actively challenged and pushed to work at their best.

Local market development for Shan Yuan Chinese Restaurant

Student name: Chuan Jiang Yue

Bachelor of Applied Management: Sales and Marketing

Academic Supervisor: Jannat Maqbool

Shan Yuan Chinese Restaurant (SYCR) is a Chinese restaurant located at 228 Victoria Street, Hamilton. As the most sinological Chinese restaurants in Hamilton, SYCR has always tried to provide customers with the best service and food. Despite this, SYCR restaurant is now facing a crisis in the market because of the turbulent New Zealand food industry. The purpose of this report is to enable the investigator to gain experience in finding and solving problems through individual research. The investigator accomplished data collection through observation, interviews and questionnaire. The researcher found that the problems that SYCR was facing were mainly reflected in four aspects: cultural differences, market competition, online marketing strategic, political factors. The researcher provided four different suggestions in each of these aspects, which can be summarised as website operation, university cooperation, social media strategic, and political study.

Could social media improve New Save Supermarket's Asian market segment?

Siting Deng (Winnie)

Graduate Diploma Applied Management: Sales and Marketing

Academic Supervisor: Deniss Yeung

Social media has become a part of people's daily life. It is a multi-functional tool for people, who use social media to communicate with others, share content, and consume information in real time. Social media can be used not only by ordinary people but is also a useful marketing tool for businesses, according to previous research. New Save Supermarket is in the city centre, Hamilton. It is the oldest of Hamilton's large-scale Asian grocery shops. The Asian community is New Save's target market. This research is to investigate the possibility of using social media to attract more Asian consumers to shop at New Save. In this research, online questionnaires are used to collect data and the thoughts of the customers. The findings of this study indicate that WeChat and Facebook are the primary social media platforms that most customers use. Currently, there are few customers who know of and follow New Save's WeChat account and Facebook page. Respondents think New Save's social media do not convey enough information or update regularly enough. They agree that social media advertisements will attract regular shopping. This research suggests that New Save should create a strong social media presence, posting more and useful information for customers, updating regularly, and interacting with customers via social media.

Implementing measures of cost control (food & labour) for small restaurant businesses

Tong Shu

Bachelor of Applied Management (CAANZ Accounting)

Academic Supervisor: Rudi Bosman

In 2012, Auckland Region Restaurant Record estimated that there were 2000 restaurants in the Auckland area. Therefore, with fierce competition in the market, it is important for small restaurants to think how they can save costs and be more competitive.

This research aims to identify feasible measurements for small restaurant businesses to control food and labour costs in order to possess advantages in the competitive environment. This research contains both quantitative and qualitative research by convenience-based sampling methods. The researched restaurants are located in Hamilton. To analyse the answers from the participants, the responses will be compared with results shown in the literature review and displayed as graphs. Due to limited time and resources, the sample selecting, size and location will be limited.

The tentative results from the research illustrate that few of the researched restaurants take measures to deal with food waste and leftovers. They usually dispose of waste into the rubbish bin. Apart from participants who are unaware of inventory storage systems, they adopt FIFO as their storage inventory method. Moreover, employees are not happy if their wages/working hours are cut down, and some of them will decrease their working quality or efficiency. Consequently, restaurants need to balance between employee wages and work efficiency.

Identifying best practices for customer satisfaction in an Indian restaurant, Mithaiwala, Hamilton

Manjit Kaur

Graduate Diploma in Sales and Marketing

Academic Supervisor: Dhammika Silva

Customer satisfaction is a theoretical idea that involves various factors such as the quality of the product, the quality of the service provided, the atmosphere of the location where the customer purchased product or service, as well as the price of the product or service. In other words, customer satisfaction is a measurement that helps us to know about the expectation of the customers. Therefore, it is not easy to measure the actual level of customer satisfaction.

The aim of the study is to find the significant reasons for customer satisfaction and dissatisfaction in Mithaiwala restaurant. The Mithaiwala restaurant is in Frankton, Hamilton, and this restaurant is a part of Mithai Investment Limited Company that is located in Auckland. The store in Auckland provides the stock for the restaurant in Hamilton. The company was incorporated on 12 March 2015 and registered on 27 June 2016. This study examines the internal and external analysis of the restaurant.

In this report, the researcher has analysed different factors that have significant impact on customer satisfaction, such as, the quality of product and service, customer satisfaction strategies, and competitive advantages. These factors show how to add value at a low price, reveal marketing channels, provide skill advantages, are socially sound, and indicate the competitive location of the restaurant as well as showing value for money. A competitive analysis has also been completed as part of this report.

Quantitative research methodology was used for the research to measure the satisfaction level by undertaking a survey. A questionnaire consisting of 13 questions was distributed. The research result was analysed through pie charts and bar graphs. According to the result, most of the customers were highly satisfied with the price, location, taste of the food and customer service of the restaurant. After analysing the result, the researcher discussed the whole research report and drew conclusions. At the end of the report, the researcher provides some recommendations on the

basis of the conclusion to increase the level of customer satisfaction in order to promote expansion and growth of the business.

How are client expectations changing the way the accounting profession operates in an increasingly technology-rich environment?

Alexander Whitehead

Bachelor of Applied Management: Accounting (CAANZ Pathway)

Academic Supervisor: Rudi Bosman

Technology is evolving and we are seeing changes in the way that goods and services are being produced in many industries. Accounting is no exception. As the nature of technology change is exponential, it is imperative as an accounting student to consider the future direction of the profession. This will help to ensure that the skills developed in training align closely with the skills required in future for the workplace.

There is considerable existing research. However, two key areas of difference in the current research are the method, and the location of the research (Hamilton, NZ). A questionnaire using T-Paired sampling is the basis for the quantitative analysis, whilst an interview with a partner of a Big-4 accounting firm provides further depth for the research.

The interim results support the hypothesis that there has been a shift in what clients expect from their accountants. The research has also found evidence to suggest that the nature of the work undertaken for clients has changed along with expectations.

Effect of cloud accounting on an accounting firm's costs

Meenal Manisha

Graduate Diploma in Accounting

Academic Supervisor: Rudi Bosman

The accounting profession experienced a significant revolution when paper-based practices, such as manual bookkeeping of ledgers and trial balances, shifted to the use of specialised accounting software. However, most of the accounting software used by accounting firms were standalone packages that were not supported by the Web; therefore the demand from accounting firms for an integrated software that could act more like an overall business management system which could cater for various financial activities such as accounts, tax, payroll, administrative tasks and point of sales systems emerged. The demand for having a single integrated platform for all accounting services with greater accessibility to real time information gave rise to cloud based accounting software applications. The accelerating speed at which accounting firms are adopting cloud accounting software leads us to the primary research question of understanding the effects the introduction of cloud accounting software has on the operational cost of accounting firms. This study also aims to investigate the factors that motivate small accounting firms to embrace cloud technology. The primary method for data collection was through the distribution of questionnaires to 6 Small Accounting firms in Hamilton who have adopted the use of cloud accounting software. The researcher was able to gather some interesting findings from this study, in terms of understanding the effect of staff training and information technology costs that Accounting firms are faced with through the implementation of cloud accounting software. The majority of firms in this study agreed that they have experienced an overall increase in their operational costs, but believe that there has been an increase in their general organisational efficiency.

How could Sunny Bay more effectively use existing marketing channels? What new marketing channels they could use?

Yang Lai

Bachelor of Applied Management: Sales and Marketing

Academic Supervisor: Beverly Taylor

Health care products are a popular market in New Zealand. There are more and more health care product stores operating every year. Sunny Bay is a health care product retail store in Hamilton, which has been operating around 15 months. The aim of this research is to evaluate Sunny Bay's current online marketing channels, and recommend new marketing channels to Sunny Bay. In this study, the researcher used primary and secondary research methods. The primary research involved using questionnaires to randomly survey 50 customers who visited Sunny Bay. Results showed that most customers prefer shopping online and think that store location will affect their purchase decision. The questionnaire showed that Wechat is the most popular social media site, and that Facebook is second most popular.

After analysing the results of the primary and secondary research, I conclude that Sunny Bay could advertise their discount information on social media, which could attract more potential customer and increase sales, and use information technology to integrate online and offline sales. I recommend that Sunny Bay create its own retail official website and create a Facebook account and post profile products and special promotions regularly on the Facebook page.

Identify the HR factors that affect employee turnover in MasterHouse restaurant.

Zijian Zhang (Charlie)

Bachelor of Applied Management (Human resource management)

Academic Supervisor: Priscilla Davis-Ngatai

For organisations that seek reduction in employee turnover, it is crucial to identify which specific factors have the greatest impact on the staff turnover rate of the organisation. Similarly, after identifying influencing factors, it is also very important to formulate HR processes and policies based on the actual situation of the organisation. The aim of this research is to identify the HR factors that affect employee turnover rate in MasterHouse restaurant. High employee turnover rate will affect the performance of the organisation's employees and the decline of daily functions, it will also increase the cost of organisation recruitment on-boarding and training. The purpose of this research is to identify the specific factors that affect employee turnover in MasterHouse and develop a practical plan for MasterHouse restaurant to improve employee loyalty and reduce employee turnover through the organisation's human resources processes and policies.

This research will lead to an understanding of the factors affecting the turnover rate of MasterHouse through secondary research, then researchers will collect data through quantitative research, and develop a strategic plan for MasterHouse to reduce employee turnover. The researcher will use questionnaires to investigate the HR strategies of MasterHouse and employees' views on MasterHouse current HR process and policies.

This research will involve five factors that affect employee turnover rate: Long-term relationships, benchmark, work-life balance, talent management, rewards and motivation. The researcher then connected and compared survey results with information in the literature and developed a practical plan for MasterHouse to reduce employee turnover rate.

How to use social media to target Hamilton Chinese females to a Cue store

Yuanyang Li (Doris)

Graduate Diploma: Sales and Marketing

Academic Supervisor: Deniss Yeung

A review of Cue store's SWOT analysis shows that this brand has outstanding reputation and quality, but its pricing strategy and the clothing industry competition have limited its market share in Hamilton. Recently, social media has developed rapidly, which is an effective channel to target Chinese female customers. Over the past ten years or so, there have been more Chinese immigrants coming to New Zealand, including Hamilton. The research aim is to understand the social media influences on clothing consumption behaviour of Chinese women in Hamilton, and to investigate the potential for Cue store to use social media to target Chinese female customers in Hamilton. WeChat was identified as the most popular social media, with 95% of Chinese females using it for online orders and payments to purchase clothes. This study indicated that the design and quality of clothes and convenient social media channels are the two main factors that influence Chinese women to make shopping decisions. Therefore, while Cue maintains the advantages of design and quality, using WeChat can effectively attract more Chinese female customers. Another recommendation is to add WeChat payment function in the Cue store and use WeChat for advertising and promotion. The mobile app is a trend of online sales in the fashion industry.

Chinese tourists in New Zealand

Yubin Liu

Bachelor of Applied Management: Event Management

Academic Supervisor: Denise Harnett

ABC, a New Zealand travel company, has achieved excellent results under the steady and healthy growth trend of the New Zealand tourism industry. The primary customers of ABC are Chinese outbound tourists. For various reasons, the development of ABC has almost stagnated in the last two years. This research aims to analyse the NZ Chinese tourists market and to create a segmental profile for ABC. Using samples of Chinese outbound tourists who are traveling in New Zealand, this study adopted a mixed methods approach which included a questionnaire and interviews. The tentative results suggested three key motivations: sightseeing and relaxation; visiting friends or relatives; and, show off to others.

How does organisational culture influence employee retention within a landscaping business?

Peter Hight

Bachelor of Applied Management: Strategic Management and Human Resource Management

Academic Supervisor: Brent Wood

This research project set out to answer the question; how does organisational culture influence employee retention within a landscaping business? The purpose of this research project is to understand better the importance of culture and the part that it plays in retaining employees within a landscaping organisation. A qualitative method of five semi-structured interviews was used to gather data for this current research. Four themes identified from literature; Induction Programs and Training, Organisational Culture, Organisational Commitment, and Rewards and Recognition posed as the foundation for the research project. Key results found that a positive induction and effective training improves culture which has a positive influence on retention. It was found that clear communication of organisational vision, pay opportunities and events, positively influences culture, which improves retention. It was concluded that culture plays a significant role not only in retaining employees within a landscaping business but also attracting them. This research project recommends the modification of the current induction program to develop a clear training and advancement opportunity plan, to clearly communicate the vision and values of GGL, to develop a rewards system for employees based on work done and skill development, and to establish a social event plan. This research project provides the foundation for future research in this field specifying on landscapers within the organisation.

A business case for work-life balance in retail management.

Caro Brown

Bachelor of Applied Management.

Academic Supervisor: Beverly Taylor

Retail is one of New Zealand's largest sectors, employing close to 200,000 people full-time, but with changes in competition and growth in the industry, the expectations of retail managers are increasing, along with their workload. This research looks at why work-life balance is unattainable for some retail managers. Looking wholly at the retail industry, not one specific organisation, the research aims to show the impacts on performance when work-life balance is not achieved and to provide strategies for businesses that encourage work-life balance in retail managers.

Using both secondary and experiential research, this study highlights how poor work-life balance is directly linked to poor performance and what it is costing businesses that have no work-life balance initiatives in place. Provisional results show that work arrangements and lack of training are key reasons for work-life balance being difficult to maintain in retail management roles. The researcher shares two recommendations that will improve retail managers' work-life balance; re-evaluating work arrangements to use rotational rostering and companies investing in the development of managers, through specific training available in New Zealand.

Safety culture at a Local Organisation

Ayu Nugrahanti

Bachelor of Applied Management: Human Resources & Strategic Management

Academic Supervisor: Priscilla Davis-Ngatai

New Zealand is facing a serious issue—each week, there are 16 loved ones who cannot go home due to occupational health and safety related accidents and diseases; each year, on average we lose 600-900 people to workplace health and safety related incidents and illnesses. This shows that businesses have not been taking health and safety as seriously as they should have been, often at the cost of their own human capital. Therefore, this research project aims to prevent this from happening at a Local Organisation through the identification of the organisation's current state of safety culture, the identification of changes needed to be made in order to improve their safety culture, and suggestions of how to sustain those changes so that the Local Organisation could accomplish a strong and sustainable safety culture that is beyond compliance within five years' time. The method of data collection utilised to achieve this research aim was interviews with the staff members of the organisation. Tentative results from the analysis of the data gathered from the interviews at this stage indicate that the Local Organisation has signs of weak safety culture that are correlated to the values they have adopted, and basic assumptions held by the members of the organisation. To improve this situation, the implementation of a five-year safety culture change plan is recommended.

Customer acquisition and engagement in Magic Chinese Health Massage

Bihao Shi

Graduate Diploma Sales and Marketing

Academic Supervisor: Jannat Maqbool

With the development of massage business, there are more and more massage shops established in Hamilton. Magic Chinese Health Massage is one of them. To achieve a successful development, having appropriate strategies of customer acquisition and engagement is necessary. The aim of this research is to recommend effective and efficient approaches to attract and retain customers for Magic Chinese Health Massage. The research is implemented in the Magic Chinese Health Massage shop through the interview and observation. As a result, the researcher finds the massage shop has a good reputation but it also has some drawbacks of services, advertising and its social media. Therefore, customer services, shop advertising and the social media of Magic Chinese Health Massage should be improved. To achieve the improvement, advertising is recommended to have more detail to attract customers and customer services can be more flexible. Similarly, its social media, such as Facebook, should be updated frequently.

How social media can be marketed effectively by Sustain Energy Solutions to gain a competitive advantage

Dilip Selva Raj

Graduate Diploma in Sales and Marketing

Academic Supervisor: Peter Alexander

This research report is based on a study which was conducted at Sustain Energy Solutions to help them attain a competitive advantage using social media marketing. Secondary research methods are used in this research report, based on information already available on the internet. The researcher investigated numerous possibilities for the literature review to identify strategies which would help to attain a competitive advantage by establishing an existence on major social media platforms. This research report defines the benefits that Sustain Energy Solutions can accomplish using social media in its marketing activities. Attaining competitive advantage using social media would give the company a long-term benefit over its competitors.

To identify strategies for differentiating Kebabs Salateen within its market

Simranjeet Kaur

Graduate Diploma in Strategic Management

Academic Supervisor: Dhammika Silva

The aim of this research is to identify strategies for differentiating Kebabs Salateen within its market. The head office of Kebabs Salateen is in Auckland. The company, Auckland Kebabs Limited, was formed in 2014 in Auckland. The original Salateen in Hamilton was in a building on Ward Street, but unfortunately, it was shut down due to safety concern. After 16 months Auckland Kebabs Limited talked to the old Salateen owner, and with his consent, Auckland Kebabs Limited opened the business in Ward Street and kept their old name to attract customers.

This study investigates Kebabs Salateen's internal and external factors. In this research, SWOT, PESTLE, and a competitor analysis of Kebabs Salateen have been completed to identify strategies used in the business.

As part of this study, qualitative methods and a convenient sampling method were used. Interviews were taken from customers and employees of Kebabs Salateen to identify customer and employee satisfaction. Primary data was gathered, and secondary sources of data were used to analyse the current situation at Kebabs Salateen.

Different strategies were identified and applied in different areas of the business, such as organisational structure, competitive advantage and customer analysis in Kebabs Salateen. The study also identified some direct and indirect competitors of Kebabs Salateen. The analysis of the result included different strategies in business and how these strategies can fit in other areas of the research. According to the findings, customers and employees were 80% and 90% respectively satisfied with the service and quality of Kebabs Salateen. To achieve 100% customer satisfaction, Kebabs Salateen needs to overcome their weaknesses according to feedback and suggestions from customers. The manager, therefore, needs to implement these suggestions immediately.

Understanding and listening to customers in order to retain them: An analyses of customer satisfaction in SMEs in New Zealand

Antriksh Dadha

Graduate Diploma in Event Management

Academic Supervisor: Izmee Che Ismail

This study is about the importance of customer retention in small and medium enterprises in New Zealand, investigating the value of customer retention and customer loyalty. The aim of this research is to find a usable strategy in order to attain customer retention in a SME. It studies the various reasons customers prefer certain businesses for their products and services. This research will assist SMEs in profit planning and customer retention strategies. The method used is a mixed methodology using primary and secondary data, where the primary data was collected by conducting short interviews of both customers and SMEs and the secondary research is based on references sourced from various authors and credible articles. The research found that both customers and SMEs believe that location and customer service are the two important factors that help in generating a successful business. Customer retention helps in securing long term stability and profitability amongst the customers and the SME.

Sales of frozen yoghurt in winter in KiwiYo

Fibin Basil

Graduate Diploma in Retail Management

Academic Supervisor: Ehsan Yaeghoobi

This research is conducted to develop marketing strategies to increase sales of frozen yoghurt by KiwiYo. This report could also be helpful for any other ice cream or frozen yoghurt shops because this study might provide innovative strategies that could solve the problem faced by retailers of decrease in sales during winter. This is a research topic that has not previously been extensively studied even though it has a potential market of 74.96 billion by 2024. It has the potential to grow even further while taking it to account that the market dips in the winter season. Finding a viable solution to keep up the sales during winter is a necessary yet challenging task. The data for the research was collected by customer survey and employee interview. The challenges faced in the ice cream/frozen yoghurt industry is due to climate changes, and the best solution is product diversification. In that way outlets will not suffer loss and can make up sales figures in summer without suffering in the winter.

What is the sustained competitive advantage of Desi Indian Kitchen Multi Cuisine Dine-in and Takeaways

Indranil Bhattacharyya

Graduate Diploma in Strategic management

Academic Supervisor: Geoffrey Mather

Desi Indian Kitchen Multi Cuisine Takeaways and Dine-in (Dine-in and Takeaways) is a restaurant established at the beginning of January 2018 in Tauranga. The restaurant provides different delicious Indian dishes. The aim of the research is to identify the sustained competitive advantage of Desi Indian Kitchen Multi Cuisine Dine-in and takeaways (Takeaways and dine-in). In the literature review, I have described Porter's generic strategy as this applies to most efficient strategies of the corporate world, and describes the facts on which a company may achieve a permanent position in its environment. and how an organisation can pursue competitive advantages across its chosen market. I completed primary research by interview and client survey. I found that 80% of clients says Desi is indifferent, so in that manner there is no competitive advantage. Interviews with the employee made it clear that their main strength is menu and delivering to the client value for money. 92% of clients come to Desi a second time because they get value for money. 66% of clients come the first time because of recommendation by friends. The interview with the employee made it clear that Desi has a good reputation and a fixed number of clients As the result is mixed, based on current information, more information is needed to get clear answers. An interview sample of at least 30 employees is needed. Interview questions will be based on mission, vision and SWOT analysis and how they correlate with the company and the individual employee. Observation was undertaken to understand the strength and weaknesses of competitors. A high number of client orders come from online. There are three services: dine in, take-away and delivery.

Measuring Level of Satisfaction

Santosh Basnet

Graduate Diploma in Sales & Marketing

Academic Supervisor: Peter Alexander

Customers are the ones to judge their level of satisfaction. Now times have changed and organisations have realized the value of retaining customers. This project is about knowing the level of customer satisfaction in a dairy shop, Melville Price Cutter, situated at 17 Bader Street, Hamilton.

The information was gained by doing a survey of 50 customers who came to the dairy. Results obtained from this survey showed that most of the customers visited the dairy twice a week. 35% of the surveyed people were visiting the shop twice a week. When asked why they visit the dairy for shopping, the majority answer was time and location. 40% of the customers thought going to the dairy was time saving or should be very quick. 30% used the dairy for shopping because of its location. Customers preferred the nearest location to shop at a dairy.

The results showed that customers who came to the dairy were always in hurry. They did not have time to go to supermarkets, so they expected to get quick service from the dairy. Customer felt happy when they were served quickly and they did not have to be in a queue. They liked deals where they could take advantage of cheap prices.

Emerging role of inventory management at a liquor store in New Zealand

Deepak Senugudhammodiliars Dinesh

Graduate Diploma: Accounting

Academic Supervisor: Ahmed Saadeh

Inventory management has different applications as per the business model. However, it all boils down to reconciliation of stock, forecasting demand trends and accordingly placing orders so that you never run out of stock. In this research, discussion will be based on a small business model, 'Thirsty Liquor', a retail liquor store located in Hamilton, New Zealand. Liquor businesses always face competitive competition as the demand is constant and liquor is available in supermarkets and in a variety of liquor stores. This research focuses on the emerging role of inventory management and the problems faced by the business in implementing this system. For this research, qualitative methods were used and interviews were conducted to gain first-hand information. Personal observations were made. Interviews were conducted with managers of other stores as well.

The outcome of this research highlighted the problem of storage place or a separate warehouse to maintain stock. Poor co-ordination amongst the staff resulted in few suggestions being made based on the gathered input. However, further research on liquor stores all over New Zealand would give an ideal understanding of the inventory management systems used by other retailers.

The implications of new financial reporting standards on New Zealand charities

Yasir Jawed

Graduate Diploma in Accounting

Academic Supervisor: Lakshan Attanayake

This research aims to analyse the impact of new reporting standards on NZ charities. The research specifically focuses on the implications of new reporting standards of charities in areas like transparency, convenience for practitioners and accounting costs under new reporting standards. The research covers transparency aspects by trying to find the difference in truthful and accurate representation of charities in their annual financial reports after the introduction of new standards, compared to when charities were self-regulated under Generally Accepted Accounting Principles. The research also covers the aspect of practitioners' convenience, by investigating whether new reporting standards made accounting practices for charities easier and clearer, or more complicated. Lastly, research was conducted to ascertain the increase or decrease in accounting cost for charities to comply with new financial reporting standards. The study used qualitative methodology for research. The data was collected through semi-structured interviews to gain in-depth knowledge of the impact of new reporting standards on charities. There were four participants in total, accountants working for different charities. The duration of each interview was approximately 20 minutes, and were conducted at the charity organisation's premises. The method of analysis used for the research was content analysis.

The findings of the research suggest that the new reporting standards and statutory audit requirements have generally increased transparency within the charity sector in New Zealand. On the other hand, accounting costs have gone up for charities, especially Tier 2 and tier 3 charities. Charities that previously complied with IFRS have to face minimal effect on accounting cost. The convenience for practitioners has decreased since smaller charities are finding it difficult to comply with new reporting requirements and preparation of service performance reports which are now part of annual reporting. New financial reporting standards have provided a much-needed reporting structure, especially to Tier 3 and Tier 4 charities. Charities that complied with IFRS for their annual reporting found it easy to make the transition to the new reporting standards. In conclusion, the new reporting standards are a step in a right direction. However charities services need to hold

regular workshops in every region for charities in order to provide more awareness about new reporting requirements to help charities through this transition phase. Small charities usually operate on a very limited budget, so templates and training for service performance reporting should be provided these are now a part of annual reports for Tier 3 and Tier 4 charities.

Impact of working capital management on profitability of the food processing and consumer goods business in New Zealand

Kabita Gurung

Graduate Diploma in Accounting

Project supervisor: Lakshan Attanyake

The purpose of this study is to investigate the impact of working capital management (WCM) on the profitability of fifteen food processing and consumer service business listed in the New Zealand Exchange Board. The data were collected through the annual reports of the companies for five years and arranged by using Excel. The working capital was measured by its components like Account receivable period, Account payable period, Inventory conversion period, and cash conversion period. Whereas profitability was measured by Return on Assets, Return on Equity and Net profit margin. To analyse the relationship between WCM and profitability, regression analysis and correlation were used by making WCM components as independent variables and profitability as dependent variables. The correlation result reveals that there is a negative relationship between the WCM components and profitability, and longer CCC leads to less profitability of the firm. Whereas the regression result reveals the negative relationship between ICP and ROA. Similarly, there is a negative relationship between ARP and ROE, and also between APP and NPM. Therefore, it is concluded that WCM has a very much impact on the profitability of the business and businesses are recommended to decrease their ICP, ARP and CCC in order to increase profitability.

**Importance and impacts of visual merchandising for customers at The Warehouse, Te Rapa,
Hamilton**

Gurpreet Singh

Graduate Diploma in Retail Management

Academic Supervisor: Ehsan Yaeghoobi

The benefits of visual merchandising have been well discussed in previous literature. For large retail service providers this topic is of special importance. Evidence of challenges for consumers to locate the product that they need has been observed in The Warehouse, Te Rapa.

The purpose of this research report is to assess the importance of visual merchandising on customers' purchasing behaviour at The Warehouse, Te Rapa. In addition, visual merchandising strategies to increase sales at The Warehouse are offered, based on the findings of this study. The primary data for this research project was gathered from 50 questionnaires, which were distributed among customers at The Warehouse, Te Rapa. Many different aspects of visual merchandising, including window displays of the store, floor merchandising, mannequin displays, signage and promotional banners, were reviewed. The results of this report suggest that there is a direct relationship between how the products are displayed and sales.

Increasing younger customers in restaurants through marketing

Rubina Karki

Graduate Diploma in Sales and Marketing

Academic supervisor: Peter Alexander

This research is conducted in ‘The Original Thai Restaurant’, to increase younger customers for the restaurant. A study into this topic is very significant, as the younger generation account for the majority of purchasing power compared with others. A mixed approach has been taken for the research, including qualitative and quantitative methods. Data was collected by distributing questionnaires to customers, and the restaurant manager was interviewed to get more information regarding the strategies of the restaurant. Bar graphs and pie charts were used to analyse the data collected from the questionnaires. Several scopes were studied as part of the literature review, to prepare for conducting the research. The purpose of the research is to find out reasons why fewer younger people are coming to the restaurant compared to the older generation, and to recommend marketing strategies to resolve the problem. The lack of entertainment facilities and an expensive menu were found to be a cause for the lack of millennial customers in the restaurant. Providing Wi-Fi, and live music were solutions to increase millennials in the restaurant.

Training methods used at Harvey Norman

Sumati Mehta

Graduate Diploma in Retail Management

Academic Supervisor: Dhammika Silva

In today's highly competitive retail world, identifying the experts, striving for performance and prospering skills are essential components needed to succeed. However, many organisations struggle to bring constructive approaches to work. Retail companies' big or small, depend upon their sales representatives' knowledge and skills for making or breaking a deal and whether a customer would return or not. The employees of an organisation can be an asset or a liability and because they are also human, they are bound to have good and bad moods, a possibility of forgetting things and making mistakes. This research was conducted to examine the methods used by Harvey Norman (Hamilton) to train their employees and the effects of training on the employee performance and the company's output.

The researcher used qualitative research methods to collect primary data. The manager and Harvey Norman (Hamilton) sales representatives were interviewed to evaluate the importance and need of the training, the training methods used by the organisation and how they affect employee performance and the brand image.

The results depict the significance of correct training techniques and their impact on selling skills, and also the knowledge gained from training by the sales representatives of Harvey Norman and its impact on other necessary activities of a retail business. Information was collected from primary sources that tell about the methods of training being used in Harvey Norman. It was found that even though managers are aware of the significance of the employee training, there are certain changes that can be made to make the training programmes better and more efficient.

Therefore, recommendations are given for future modifications in training techniques. Such as, it is important that not just the managers, but employees as well, understand the importance of the training and why is it required. Managers need to identify gaps in what is demanded by the job profile, and where the employees really stand, and how they can fill that gap by giving a proper training about knowledge and techniques. The managers need to identify the learning style of each individual in order to use a correct method of training, and let their employees be creative in using

that knowledge and ideas to perform better. Most importantly, the training of the employees of Harvey Norman (Hamilton) has to be a steady process as knowledge and growth comes only with continuous effort.

Strategies for the survival of ABC Produce

Mandeep Kaur

Graduate Diploma in Accounting

Academic Supervisor: Lakshan Attanayake

Small-scale vegetable shops are facing a scenario of stiff competition, posing threat to their viability and existence. The ongoing trend and customer behaviour have made it apparent to research as to what needs to be done to ensure the survival of the vegetable business and further make it a profitable venture. To research on the same, a study is conducted on the operations of ABC Produce, a vegetable and grocery shop in Hamilton. It is jointly owned. They acquired the business around two years ago. The aim of the project is to ascertain factors, strategies, and techniques which can attribute to performance and enhanced productivity. Mixed methods are used to carry the research project as it will give the opportunity for both Qualitative and Quantitative research. Qualitative research will assist in understanding the intricacies of the business by interviewing Employer and Employee. Quantitative research will help to get feedback from customers through a questionnaire that includes both open-ended and closed sample questions. The research results show that they have a good footfall and most customers prefer shopping during evening time. The maximum sale is of vegetables, which constitute around 40% of sales, followed by fruits and dairy produce. More than 70% of the customers were satisfied by quality and services. A better product mix is expected by customers. Some of the key strategies that are recommended include pricing and promotion strategy, waste management strategy, customer retention, attracting new customers, partnership and collaboration.

How to improve customer service at Muffin Break, Te Awa, The Base

Sandeep Loona

Graduate Diploma in Retail Management

Academic Supervisor: Deniss Yeung

The research evaluates the ways to improve customer service quality that could have a significant impact on customer satisfaction and customer loyalty in terms of customer service at Muffin Break. A conceptual model constituting different dimensions of customer service quality such as food quality, food variety, cafeteria ambiance, and staff interaction with customers were studied to establish long-term sustainability and productivity in business. The research evaluation was conducted at Muffin Break, the Base, Hamilton, by using mixed methodology, quantitative and qualitative research. The self-directed questionnaire was distributed to seventy customers, and three staff members were interviewed at the cafeteria. The data was collected and analysed in the form of pie charts, bar graphs, and tables to obtain more detailed results. The key findings show various factors considered in the study are positively correlated with service quality given to customers at Muffin Break. It can be evaluated from key findings that the influence of excellent food quality offered by cafeteria had a significant effect on customer service. Recommendations include providing a direction for the betterment of the services and facilities with the introduction of new food items in the menu, pay wave service, Wi-Fi facilities for customers, and online skill-based training programmes for staff, resulting in the maximum competitive influence of the business in the marketplace.

To investigate Operations Efficiency at ShineOn Car Wash and Grooming Specialist and its impact on Service Quality

Pawan Kumar

Graduate Diploma in Operations and Production Management

Academic Supervisor: Denise Harnett

The aim of this research project is to investigate the operational efficiency at Shine On Car Wash & Grooming Specialists and its impact on customer satisfaction and service quality. At the beginning of the study, background of Shine On is discussed to gain a greater knowledge regarding the company and its operations. Further, a PEST analysis is conducted for identifying factors affecting the business activities of the firm. Besides external environmental assessment, an analysis of its internal environment is also carried out through SWOT analysis, so that the strengths, weakness, opportunities and threats for the firm can be identified. Then an inclusive review of the literature is conducted that includes the concept and theory of operational efficiency, service quality and customer satisfaction (Expectation and disconfirmation theory). The Kano model is also analysed. Background of the research and methods to be used in the research are also mentioned. Primary data collected by using qualitative methods involved interviewing the manager and staff members. The proposed cost and ethical considerations (storage and use of data, withdrawal and confidentiality) are also discussed along with research limitations (lack of time and experience) and a timeline for the entire research. Results of the research: Operational efficiency was low due to the small size of the workplace. Service quality was low due to shortage of staff, and extra workloads. On a few occasions, shortage of chemicals was the reason behind low customer satisfaction. To conclude, operational efficiency is associated with customer satisfaction and service quality. Operational efficiency is directly proportional to the service quality and customer satisfaction. The main recommendation is, The Shine On Car Wash and Grooming Specialists should assess operational efficiency regularly.

High staff turnover at a central city motel

Alisha Marisa Dsouza

Graduate Diploma in Human Resource Management

Academic Supervisor: Priscilla Davis-Ngatai

This study aims to investigate the high staff turnover at a central city motel and to develop a human resource strategy to improve retention. The study uses a qualitative approach in which data was collected through semi-structured interviews and was analysed by themes to obtain results. The thematic analysis of results led to finding causes of high employee turnover at the motel and also helped in recommending strategies to curb the issue. The study found that career advancement and work-life balance were the main factors affecting employee turnover. It also found other factors such as training and motivation lead to high turnover. The study recommends that to retain staff at a central city motel, a strategic human resource plan to develop a career pathway should be adopted. Also, to reduce the struggle between work and personal interests, steps to create a balance should be explored. Research must be conducted on a broader platform to analyse employees from other motels and the hospitality industry to determine their views on high staff turnover.

Employee development and its effect on employee performance at KFC Restaurant Brands Ltd, Matamata

Deepak Anand

Graduate Diploma in Retail Management

Academic Supervisor: Deniss Yeung

Employees are a key element of the organisation. The success or failure of the organisation depends on employee performance. Therefore, organisations are investing huge amount of money on employee development. This paper analyses the theoretical framework and models related to employee development and its effect on employee performance. The key variables identified related to employee development and employee performance. Further discussion develops a proposed model which explains the relationship between employee development variables (employee learning, skill growth, self-directed, employee attitude) and employee performance variables Employee performance will impact on organisational effectiveness.

The paper is divided into three parts. The introductory part provides a brief overview related to employee development and its effect on employee performance. The second part analyses the views and studies of past researchers related to employee development and employee performance. Finally, this paper presents the proposed model along with the discussion and conclusion.

The impact of new reporting requirements on local charities in the Waikato region

Aakriti Sharma

Graduate Diploma in Accounting

Academic Supervisor: John Gourdie

Charities play a significant role in society. Over 27,000 charities work in New Zealand for the welfare of the community. Prior to 2015, there was no mandatory requirements for financial reporting; however, some charities used “the for-profits standards”. But there was evidence of poor accounting standards. Since 2015, there was a significant change in reporting requirements issued by XRB. The main purpose of new reporting standards was to improve transparency, accountability and public trust. The new accounting standards brought more transparency and disclosure of non-financial information. There were a few negative impacts of this new regime as charities had insufficient knowledge about new standards, which resulted in deficient quality of reports. This research seeks to investigate the impacts of new reporting requirements on local charities in the Waikato Region. The method carried out for the research was semi-structured interviews. Under this method the accountants of three different charities in the Waikato Region were interviewed. The findings of the study were arrived at based on the analysis conducted. Some of major findings of the study criticised the new changes as they increased the workload of charities and created other related issues. There were some issues related to revenue recognition, and the outcomes were long term. It was a mixed review by the charities on the effectiveness of the “Charity Services”. The study concluded that the aim of new regime was for increased accountability, which may not have eventuated, as according to the research the charities instead face issues of workload, outcomes and revenue recognition.

Minimise the production and delivery cost of Hell Pizza

Sanjeev Kumar

Graduate Diploma in Accounting

Academic Supervisor- Lakshan Attanayake

This research is based on Beerescourt branch of Hell Pizza. Hell Pizza is one of the leading pizzeria shops in New Zealand. The aim of this research is to minimise the production and delivery cost of Hell Pizza. Moreover, the scope of the research is to minimise the cost of production in Hell Pizza, minimise the delivery cost of Hell Pizza, and provide suggestions to reduce the cost of Hell Pizza and increase profits. For this research, the researcher has used mixed methods to collect data for analysis. Mixed method provide more evidence to analyse which leads to better arguments on research. The research contains two interviews which were taken at the work premises of Hell Pizza to gain in-depth knowledge of cost function in Hell Pizza. The interview is semi-structured and contains 10 questions. Some additional questions were used to obtain research results. In addition, the researcher has used secondary data such as financial documents, which include monthly bills and the financial report. The research also used online data from different sources such as Hell Pizza's website, journals, and articles. The method used to analyse the data was thematic analyses although, during the collection of the data, the researcher came across various factors and findings such as raw material wastage, labour costs and old machinery, which increase the cost of Hell Pizza. After analysis, the factors researcher made some suggestions which could be helpful to reduce production and delivery costs of Hell Pizza, for example, control wastage of raw material and overhead costs.

To find a better way of training and development for a small retail business in the health product industry

Qiuyan Wan

Bachelor of Applied Management: Human Resource Management

Academic Supervisor: Priscilla Davis-Ngatai

This research is aimed at finding out how to bring a better training and development process to a small retail business in the health product industry to increase the effectiveness of employees' performance. The study was carried out at Dekang Nutrition Ltd. Currently, it has set up three physical stores in Rototuna, Hamilton. Dekang also has a 300-square-metre warehouse and delivery centre at Te Rapa, and operates two sales platforms online. This research uses qualitative methods. The primary qualitative method that used is interview. The study found out that the type of training needed to be changed, as the current training system is not enough for employees to keep up with rapid changes in the external environment. It also provides an insight into the lack of systematic follow up. The study recommends Dekang to have a mentoring/buddy system for training and to develop an evaluation system for employees to have a clear idea of their own performance in a timely manner. Also, the study recommends that Dekang have a clear career pathway to help employees improve.

Better sales and marketing methods for Mument

Wen Cao

Bachelor of Applied Management: Sales and Marketing

Academic Supervisor: Peter Alexander

The main business of Mument, is to sell maternal and infant products. It is a one- stop store, where customers can find baby and children's items from new-born until nearly 12 years old, Mument has a membership system, which means customer can deposit \$500, then enjoy 15% off for each single shopping time, or use a scorecard, with one point equal to \$1. getting 15% off when they reach 300 points.. The aims of the research were to improve sales and selling skills, and to develop better marketing methods. The questions for Mument are how to gain better sales and select effective marketing methods. For this research, I have selected quantitative methods, and use a questionnaire to get the primary research results. 18% of customers find a long wait for their order unacceptable, 30% of customers think Mument sales-people lack professional information, and find having only one sales-person in the store at weekends insufficient. 64% customers know about mother and baby product information through friends, and 58% customers know about Mument from friends. Most member's babies' birthdays are in April, May, September and October. I recommend that the owner analyse what kind of products customers require frequently, and order these before they ask, have a longer training time to allow sales-persons to acquire professional information, and have sales promotions at specific times.

How to expand the Hamilton Market for Mutual Benefit

Xiaotong Wu

Graduate Diploma of Sales and Marketing

Academic Supervisor: Deniss Yeung

As an agent company that introduces Chinese students who come to New Zealand to study, Mutual Benefit Limited is a new company in Hamilton. It needs to expand its Hamilton market as soon as possible. This presentation includes background, research aim, literature review, methodology, main findings, conclusion, recommendations and a reference list.

The aim is how to expand the Hamilton market for Mutual Benefit Limited. There are a lot of Chinese in Hamilton, and several education providers. According to immigration rules, as an outside Auckland city, people who live in Hamilton and study or work here will get an extra 30 points for immigrating here.

New Zealand is a good country to study abroad. This is because there are good educational institutions which are recognized all over the world, it is peaceful and has a good environment. According to a survey, more than half the population works in service industries such as agent companies. In addition, agent companies play an important role between students and education providers. For my report, I use quantitative methodology. From my questionnaire results, most Chinese are potential customers. They need work visas when they graduate from school, including open-work visas, essential work visas, and even residential visas. In conclusion, Hamilton is a potential customers market for Mutual Benefit Limited.

I recommend that Mutual Benefit Limited should focus on Hamilton. They should pay attention to good service, and even after-sale service to compare with other competitors for developing themselves in the future.

Motives and expectations for studying accounting: A case study of a polytechnic in New Zealand

Annsten D'mello

Graduate Diploma in Accounting

Academic Supervisor: Ahmed Saadeh

New Zealand schools, universities, and institutes are known worldwide for their high standards. From 2007 to 2012 the international enrolments in postgraduate courses rose to 74.3%. In 2012, 47,668 international students enrolled with New Zealand's funded tertiary education providers and 90,120 enrolled in 2013. This study aims to explore why international students choose to study accounting at a New Zealand polytechnic and what are their expectations of their study. To get answers to the above questions the qualitative research methods are used. Semi-structured interviews were conducted. The participants were mainly international students who were enrolled for an accounting course so that first-hand feedback could be received with an inductive approach. The findings from this research will help educational institutes to gain a better understanding of student's expectations and accordingly tailor their qualifications. After conducting the interviews, few findings were related to the research literature. The research is still not complete as interviews are yet to be conducted with a couple of participants. As of now, the participants have expressed their interest of studying in New Zealand so that they can work in the economy. Since there are many small-medium sized enterprises, there is a good opportunity for accountants as most of their accounting needs are outsourced. After conducting sufficient interviews, data can be extracted to gain a precise understanding.

Keeping profits in New Zealand

Andrew Murray

Bachelor of Applied Management

Academic Supervisor: Reza Yaghoubi

The tourism industry is the second biggest for New Zealand and is expected to regain the top spot if current, exponential growth continues. Online travel agencies (OTAs) such as those owned by Expedia Inc. and Booking Holdings Inc. facilitate this boom by encouraging travellers to visit beautiful locations, but are taking huge chunks of this income away from the local Gross-Domestic Product (GDP) in the commission they charge on every night of accommodation booked. One of the largest consumers of New Zealand's tourism industry is Chinese nationals. This study looks at feasibility of a small player developing an app in a market full of large corporates that are dominating the playing field. The primary research used mixed methods and sought to reach 120 questionnaire respondents and 10 interview participants which uncovered thoughts on stakeholders on either side of the discussion, the China-based potential customers and the New Zealand-based accommodation providers. Preliminary results indicate that Chinese nationals are often likely to conduct thorough research when making decisions about international travel and a large portion are enthused about the prospect of regular international travel. Accommodation providers in New Zealand are rarely hesitant to support a local OTA as they are often frustrated with the poor service received from the large corporates. Developing an app that is based in China and attempts to market the New Zealand tourism industry will be a difficult proposition but is plausible with the implementation of a marketing plan that is strategically thought out.

Investigate waste management issue in Mexico Restaurant

Vigneshwaran Raghini Selvakumar

Graduate Diploma in Operation and Production Management

Academic Supervisor: Jannat Maqbool

Reliable data on waste management and controlling waste will be illuminated in an effective way to suggest better waste management practices in the hospitality industry in New Zealand. This research suggests effective steps to regain and minimize the waste produced in Mexico restaurant, which is located in Victoria Street, Hamilton. To obtain the data, interviews and observation were the preliminary methods used in this research to clearly understand the main cause of the problem by the organisation in terms of waste. This research has covered waste management issues faced in SMEs and steps to control food waste in restaurants. All the collected data are compared and analysed under a statistical result and these results are discussed on the basis of the current waste management practices of the business. The key findings recommend a possible method to control waste and implementing new software to monitor the waste. Further research will carry over under the same stream by influencing engineering methods and machines, which will be a positive deliverable for a sustainable environment and society.

Studying and improving internal controls at HPC

Seerat Singh

Bachelor of Applied Management

Academic Supervisor: Adrian France

Hamilton Pistol Club (HPC) is a club that focuses on shooting sports. The club comprises 13 committee members and around 350 non-committee members. The club committee is responsible for running the club, while the other members sometimes partake in the upkeep of the club by volunteering to do so.

Auditors have for several years in a row pointed out the club's weakness in internal controls, especially those related to cash handling. This study will therefore identify and suggest the implementation and improvement of the necessary controls. This is essential to the club, as it wants to grow and most importantly to avoid being defrauded or to mismanage funds. To study the controls, the committee was interviewed and members surveyed.

The study has shown that the club needs to have a better method of recording its assets and a more modern way to do its accounting. The audit process is also responsible for the audit opinion received and it would help to have staff that are more skilled.

An analysis of the pricing approach of a small importer/distributor enterprise: A case study
Shelbey Arlidge

Bachelor of Applied Management: Accounting

Academic Supervisor: Adrian France

Import Co. Limited (not its real name) imports specialised equipment from overseas manufacturers and distributes them to retailers and other users New Zealand wide. The current owners brought the existing business three years ago.

The owners of Import Co. Limited have suspicions that the profit margins on a number of their products are minimal. The owners are interested to explore how effective pricing can achieve maximum profits, without requiring any other changes to the business or its market.

This study's aim is to select the most appropriate pricing method for Import Co. Limited. The research presentation intends to answer this aim by exploring two questions. Is there any potential for changes to the method of identifying product costs and determining mark up? And secondly, how will these suggested changes alter the company's profitability long term?

To answer these research questions, a product sample of 76 products were chosen to be analysed. The selection process was based on selecting the most frequently sold items, while considering the product's manufacturer.

The study calculated a suggested selling price of the sample products, based on cost plus pricing methods theory. The suggested selling prices were higher than the current list prices for manufacturers 2, 4, and 5, while suggested prices were lower than the current list prices for manufacturer 3. Manufacturer 1 presented some current prices higher, and some lower. Additionally, average current profit percentages were found for each manufacturer's sample products, with manufacturer 3 concluded as having high profit to cost and expense ratios.

The study recommends establishing more constant shipping expenses for all manufacturers, excluding 1. It also recommends immediately increasing prices of product costs with a current profit percentage of 40% or under, and exploring the prices of products from manufacturers 1, 2, 4, and 5, where the current profit is under a satisfactory level. These changes will see a large increase in product price profitability.

The expectations of Chinese tourists from New Zealand motels and their implications: Case study of A City Motel, Hamilton

Jiantao Huang (Andy)

Bachelor of Applied Management: Sales and Marketing

Academic Supervisor: Deniss Yeung

The number of Chinese tourists who travel to New Zealand are increasing and maintain high numbers. However, the number of Chinese tourists who stay in A City Motel is minimal, and only stand for 1/15 of the total customers. This survey aims to understand the factors affecting Chinese tourists' choice of motel in New Zealand as well as identify their expectations, in order to improve motel popularity and sales. This survey adopted a paper questionnaire with 19 closed questions. These questions focused on eight aspects of the motel: price, facilities, service, location, decoration, cleaning, security, and booking. The sample size was 60 Chinese tourists who stayed in the motel, and they were selected by convenience sampling. The data analysis method used here was manual calculation.

The results showed participants' evaluations and expectations of the motel. Among them, the booking, location, and price of the motel got great evaluations. The service and cleaning of the motel got good evaluations. However, the facilities, decoration, and security of the motel got poor evaluations, with a lot of participants dissatisfied. Therefore, the motel should listen to the expectations of Chinese tourists and believe it is worthwhile to make changes. It is recommended that the motel should make corresponding changes, especially in facilities, decoration and security, to further attract Chinese tourists.

Analyse the wine market at Budget Liquor 2009 Limited to develop customer segmentation profiles

Krishna Saini

Graduate Diploma in Strategic Management

Academic Supervisor: Denise Harnett

The aim of the research is to analyse the wine market at Budget Liquor 2009 Limited to develop customer segmentation profiles, as the organisation wants to grow its wine market. It is a limited company, which is a SME. It is an off-license retail liquor business which offers alcoholic and non-alcoholic drinks to customers above the legal age of 18 and follows the rules and regulations of the Sale and Supply of Alcohol Act 2012.

In this research, a SWOT Analysis of Budget Liquor 2009 Limited is done to identify the business strategies and challenges faced by it, internally and externally. As the alcohol business is a vast growing one, it has extended from liquor stores to pubs and super markets (Direct and Indirect competitors). In this research the literature review is done on various categories, such as small business in New Zealand, importance of a business plan, market segmentation, alcohol and wine industry. This research was conducted using mixed methods (qualitative and quantitative). Qualitative method involved a semi structured face to face interview of 30 to 40 minutes with the store owner and the store manager. Quantitative method involved a customer survey, conducted on a sample of 30 customers by placing the questionnaire in the form of a hard copy. The data obtained from these methods is helpful for the strategies to be followed in increasing the wine market.

The findings from the customer survey and interviews about the wine market were helpful in analysing the problems related to product ranges, staff knowledge, and competitors. By analysing the problems there are certain recommendations given to the organisation to improve its wine market. Therefore, these recommendations must be implemented by the organisation immediately to increase its wine market.

Implementing an activity-based costing system: A case study based on Platform Plus Limited

Rushan Jude Hasantha Hetti Arachchige

Graduate Diploma in Accounting

Academic Supervisor: Lakshan Attanayake

This research aimed at studying the business process of “Platform Plus Limited” (PPL) and providing recommendations to implement Activity Based Costing (ABC) into the company. The research was focused on understanding the business process of the service ‘Centralised Rostering’ and providing suggestions on implementing the ABC system and ascertaining the cost that would incur.

This study used mixed research methods. Interviews were conducted with three employees to analyse the policies and procedures in the service conducted and their personal opinion on the service; observations were also carried out. The qualitative data was analysed using a thematic approach and cost information in cost calculation.

This research compares and contrasts the existing cost calculation technique of Traditional Costing and ABC. The researcher has analysed the activities carried out by the process and the total time allocated to each task, thereby allocating the cost to each task and accounting for total cost.

The researcher will propose steps to implement ABC at PPL after accounting the findings and considering the steps used by other service organisations when implementing ABC. Implementation of ABC has a higher tendency to succeed at PPL as the company has firm support from the management and is backed by the employees.

The emerging role of inventory management in small restaurants: Developing an effective inventory management system for a small pizza shop

Rubinder Kaur

Graduate Diploma in Accounting

Academic Supervisor: Ahmed Saadeh

The inventory management system is foremost in each association; particularly such associations who supply goods in advance for trade to consumers. This study project is determined on the place of work of the researcher, “Poppas Pizza.” The study is limited to learning the inventory management system of “Poppas Pizza”, classifying the limitations of the inventory system of the shop, and recommending solutions to progress the inventory management system of the shop. The entire research is dependent on the qualitative technique involving the personal observations of the researcher and, furthermore, with carrying out discussions with the shop director to identify information about these weaknesses.

The study found weaknesses of the shop through learning the present inventory management system of the shop, and suggestions has been completed to progress the technique. The suggestions were completed through the previous studies and from the interviews.

The impact of a new accounting standard on financial reporting by Waikato Institute of Technology

Igor Shemuranov

Graduate Diploma in Accounting

Academic Supervisor: Adrian France

The Waikato Institute of Technology (Wintec) is a Tertiary Education Institution that is domiciled and operates in New Zealand. As a public benefit entity (PBE), Wintec prepares its financial statements in compliance with the suite of PBE accounting standards. The service performance reporting standard, issued in November 2017, potentially may affect the reporting process of Wintec. This research aims to determine the impact that the newly issued standard PBE FRS 48 - Service Performance Reporting will have on the annual report of Wintec. A structured interview with a member of Wintec's finance team was chosen as a primary method. Alongside the interview, a comparative analysis of Wintec's statement of service performance and the requirements of the newly issued standard was conducted.

The preliminary results of the research tend to suggest that the annual report for the 2017 year will not be affected by PBE FRS 48. It is certainly worth mentioning that apart from minor deviations, Wintec's performance report is compliant with current legislative requirements and requirements imposed by the new standard.

Impact of Corporate Social Responsibility (CSR) on the financial performance of industrial companies in New Zealand

Pallvi Bahl

Graduate Diploma in Accounting

Academic Supervisor: Lakshan Attanayake

The purpose of this study is to discover the influence Corporate Social Responsibility (CSR) disclosure has on the financial performance of industrial companies operational in New Zealand. The study implements a quantitative methodological approach. By means of a statistical analysis technique the study examines the hypothesis that CSR has a positive impact on financial performance of industries. The study makes use of content analysis in order to extract data about the independent variable (CSR Disclosure Index Rating) and dependent variable (Average Stock Price) of industrial companies. The sample comprises of 15 listed industrial companies in New Zealand. In this research it is observed that there is significance between CSR Disclosure and Financial Performance, apart from a few industries. This further reflects that there are several other factors which make CSR Disclosures affect financial performance, like industry risk and exposure and level of stakeholder engagement. The lower the rank of correlation, the better is the company. The analysis is being done with the help of correlation and regression method using MS-Excel and the data is being taken from New Zealand Stock Exchange and Bloomberg. With the help of all this data, the researcher will use it to make conclusions and offer suggestions.

Tax avoidance In New Zealand

Aaron Joshua Dsouza

Graduate Diploma in Accounting

Academic Supervisor: Rudi Bosman

This study aims to critically review and analyse the causes and solutions for tax avoidance in New Zealand. The research will explore relevant sections of the Income Tax Act and make recommendations for further research and development. Tax avoidance is gaining further awareness amongst people as are the legal implications that surround tax avoidance. This study makes use of secondary research in which data is collected primarily through review of literature that is made available through published journal articles, periodicals and books. During the research, it was found that the general public has different understandings of tax avoidance. The research also aims to review the sections of the New Zealand Income Tax Act 2004, particularly the sections containing the anti-avoidance laws and ways in which the operation of New Zealand's tax avoidance laws can improve. It will also analyse and recommend what a model tax system should be and the legislation that it should follow to eliminate tax-avoidance.

Developing a business strategy to increase customer loyalty for Q variety stores

Fan Liu

Graduate Diploma in Strategic Management

Academic Supervisor: Priscilla Davis-Ngatai

Q Variety Stores started as a small \$2 shop in 2012, and now it has expanded to eight branches and one franchise all over New Zealand. As the business grows, Q Variety Stores is also facing more increased competition from its peers in the industry. Recent research acknowledged customer loyalty as one of the most significant factors for the success of an organisation, because it can bring many benefits and retain existing customers. Therefore, this research aims to investigate strategies to improve customer loyalty for Q Variety Stores. The author conducted a questionnaire to customers in eight branches to get feedback and provided a specific loyalty programme in the survey for customers' feedback. A key finding shows that Q Variety Stores already have had some loyal customers, but there is still room for improvement. The questionnaire also revealed that customers' acceptance of the hypothetical loyalty programme is low, but most of them are fond of some other mature customer loyalty programmes with other suppliers. It is concluded that a loyalty programme that won't cost customers a lot may work at Q Variety Stores, and it should provide customers with the benefits that actually meet their needs.

An Examination of the Inventory Management System at Dominos, Te Awamutu

Prafull Bhosale

Graduate Diploma in Operations and Production

Supervisor: Sukh Deo

The aim of this research project is to examine the Inventory Management at Dominos, Te Awamutu. This is a franchise business well known for affordable pizzas. Firstly, I checked the background of this business and its daily operations to get to know with business. A SWOT analysis was conducted to identify factors affecting the business activities of the firm. An internal and external analysis was carried to find out strengths, weakness, opportunities and threats for the business. This leads to other theories like sourcing of inventory and supply chains. For this research the primary methods used to collect data were informal interviews and discussion with the manager. This information is privileged to business, therefore qualitative research methods were used. After analysing the data in the inventory system a further literature study was undertaken to find the solution to identified problems. This research was conducted within a short amount of time. In this research, ethics are considered while interviewing staff and collecting data. It also mentions the cost of research. In the end recommendations are suggested on the basis of the conclusions, found by analysing findings.

Green Human Resource Management

Esti Storm

Graduate Diploma Human Resource Management

Academic Supervisor: Beverly Taylor

Global warming is a reality. Organisations realise their corporate responsibility to conduct their business with the 'future' in mind. Sustainability is having a green conscience and ensuring the steps you take today do not have a negative impact on the future. Green Human Resources Management is to promote the sustainable use of resources within business organisations. The aim of this research is to provide organisations with a Green Human Resource Management Strategy (GHRM). A qualitative approach was followed, and five participants interviewed. The researcher followed this approach to gain an in-depth understanding of business eco-friendly practices, to ascertain if they utilise HR to drive “green” in the organisation and engage employees. The study found that most organisations have implemented some eco-friendly practice and know the value of becoming a 'green' employer. However, the researcher identified a significant gap in that organisations are not aware of or lack the knowledge of how to utilise HR practices to get staff engaged in green policies and procedures. The researcher will strive to come up with various ideas and recommendation to the business on how they can utilise their HR practices to go green and engage their staff.

Prevalence of Bitcoin in New Zealand

Sindhujā Sundarrajan

Bachelor of Applied Management (CAANZ)

Academic Supervisor: Rudi Bosman

Technology has revolutionized the way money is being exchanged and used. Financial institutions such as banks and other intermediaries play a significant role in electronic transaction settlement. However, the presence of these intermediaries increases the transaction costs and eliminate any possibility to conduct private and anonymous e-commerce transaction. Satoshi Nakamoto introduced Bitcoin in the year 2009 as a peer to peer electronic payment system that replaces the role played by financial intermediaries with cryptographic proof of work. The popularity of Bitcoin or the potential its underlying technology (Blockchain), offers to businesses cannot be overlooked. Before businesses or government can take cognizance of Bitcoin technology and develop policies for its adoption, it becomes critical to understand the exact prevalence of Bitcoin in New Zealand. This research aims to determine the extent to which businesses in New Zealand are aware of Bitcoin's core features and the extent to which they have espoused it as a method of payment. A close-ended survey using online questionnaire has been used to gather results from seventy businesses spread across the country. The results indicate a high rate of Bitcoin awareness among businesses. However, the adoption rate is very low mainly due to risk perception and uncertainty from a governance point of view. The rate of awareness and adoption pattern in New Zealand is comparable to those in United States of America and Europe.

Optimisation of Supply Chain Management in Spotless Catering
Shivakumar Manoharan

Graduate Diploma in Operations and Production

Academic Supervisor: Peter Alexander

The research mainly tells about the supply chain improvement in Spotless catering in Tauranga Airport. Initially primary research was carried out by interviewing a person who works in the organisation. The problem faced in the catering industry in Spotless is analysed and suggestions made for improving efficiency in supplying materials. Competitors and suppliers are listed and their advantage and disadvantages compared with Spotless. One employee from the organisation described the procedures to become a supplier for Spotless and explained about the food safety standard and audit frequency before and after becoming a supplier. Secondary research was conducted to find the solution for the flow of information, which included activities of the suppliers such as starting at the end, and how consignments may be sent from one place to another, and how products are moved from container to the warehouse area in sequential manner. Finally, my recommendation is to create a separate warehouse for the Tauranga region so that the warehouse will be helpful for Tauranga as well as the Hawkes Bay region.

Volunteers: How to recruit and retain them?

Victoria Sepúlveda Peña

Graduate Diploma in Event Management

Academic Supervisor: Izmee Che-Ismail

This research aspires to discuss and analyse the current system of recruiting and retaining volunteers in the events industry, and a comparison with the volunteer programme model existing in H3 Group.

The method chosen for this research is qualitative, as the research includes interviews. In order to get a better understanding, interviews are going to be held with people who are part of the industry and have extensive knowledge of this matter. In addition, with the purpose knowing another perspective, two people will be interviewed who habitually participate in activities as volunteers for H3 Group, specifically for sports events in FMG Stadium.

The results obtained basically indicate that there is a difference between the information given by the person in charge of the volunteer program of H3 Group, and the perception that the volunteers had about their personal experience of volunteering for the matches held by the Rugby League World Cup in November last year.

The difference occurs mainly because according to the information provided by H3 Group, the volunteer programme includes a whole complete process, and the staff is always making sure that the volunteers feel comfortable and confident about what are they tasks. On the other hand, the volunteers think that the assigned task was not of great importance and that many times they got bored because they had nothing to do. Also, they did not receive any feedback on their performance, so they were not sure if what they did was good or not.

Accounting students' motivations and expectations of their major: A study of Wintec accounting students

Grace Sibambo

Bachelor of Applied Management: Accounting

Academic Supervisor: Ahmed Saadeh

Accounting students enrol in higher institutions with motives and expectations towards their degree programme. They also have a level of preparedness towards their educational institute and mainly towards their major subjects. The purpose of this study is to investigate the differences in motivation and expectations, and to incorporate the reasons accounting students chose to do their studies at Wintec. To collect data, 10 final year accounting students studying at Wintec were interviewed. The results show accounting students have somewhat similar factors that motivate their decision to major in accounting, and to pursue a career in accounting. Their expectations include long-term earnings, job market conditions, a genuine interest in the subject, working with numbers, and flexibility of work hours. Concerning studying at Wintec, students emphasised the importance of the hands-on approach to learning they experience and the influence that practical exercises have on retaining knowledge. Students said university was not a top choice as it offers a more academic education and has a higher population of students in classes. For future studies, using a much larger participant population will be good to find out if there are any changes in findings from the current results.

Marketing and branding for non-profit organisations: A case for Mathematics for a Lifetime.

Hanjun Nakauchi

Bachelor of Applied Management

Academic Supervisor: Izmee Che-Ismail

Mathematics for A Lifetime is rapidly growing and gaining many applications for their grants. Their main problem is that their lack of funds limits their ability to further their vision. My literature review was based on two themes; branding and non-profit organisations, where I found a large focus on trust and consistency. My research aimed to identify donor behaviour, and find appropriate marketing and branding strategies that MFAL could seek to implement, based on survey respondent preferences. I surveyed a total of 35 people and asked 8 questions that gained a mixture of qualitative and quantitative data. Findings concluded for this research showed the emphasis on trust;. Survey respondents wanted to ensure that an organisation that they would donate to would use their funds to actually support their vision. Another finding I found was that respondents preferred online methods of marketing and communications rather than physical methods. Based on my primary and secondary research, my main recommendation for MFAL would be to build trust and clarity by: publicly publishing financial data, remaining consistent with their future communications, and focusing more on digital marketing strategies.

Marketing strategies for health supplements to China (Case study Health 2000)

Helene Shen

Graduate Diploma Applied Management - Sales and Marketing

Academic Supervisor: Deniss Young

In China, the health supplements market has rapidly increased in recent years. In 2015, Chinese consumers purchased over RMB109 billion (US\$16.3 billion) of vitamins and dietary supplements, almost double its value in 2008. This market is predicted to reach RMB149 billion (US\$22.3 billion) by 2020. According to the China Chamber of Commerce for Import & Export of Medicines & Health Products, imports of health foods and nutritional supplements (including ingredients and finished products) into China were worth US\$2.67 billion in 2014. The market share is almost 35 percent of Chinese health food market. This continuing growing demand is driven by various reasons, such as Chinese economic growth, improved health and wellness consciousness by global natural trends, limited availability of mainstream healthcare service, the second child wave from new family planning policy resulting in pregnancies, and the contribution of the baby market's demand. China is also an ageing society, a distinct market characteristic in which elderly population are rising now. Those people are likely to retain their health and manage their health condition, but they are not used to be targeted regarding health supplements companies. Also, most Chinese people are interested in and trust the Traditional Chinese Medicine (TCM). So there is an opportunity for companies to move towards of this potential market. Moreover, E-commerce is the primary sales channel for most vitamins and dietary supplements businesses in China, because it can bypass heavy tariffs and high costs for international brands. However, this channel has been tightened by authority's new regulations since 2016 which means tax and other changes have been made. But it is also an effective way for New Zealand exporters to China, with the favourable tariff and easier market access compared to traditional trade. The biggest two competitors in this channel in China are Swisse and Blackmores, which are famous Australia health supplements brands, marketed to Chinese consumers. Major e-commerce platforms include TMall, JD and KaoLa, who take over half the market share in China.

This paper uses a qualitative method of interviewing to obtain open and in-depth information, and to focus on thematic analysis for preparing export to China. Of three interviewees, two work at

Health 2000 Marketing Department and one is International Corporation Marketing person in China.

Suggestions for Health 2000 regarding exporting to China include: doing sufficient research before they enter the market because the market characteristics are always changing; the business needs to understand their customers fully. Using multiple social networks to fit in mature technology market in China where people can use the mobile app to do online shopping, and use QR code with an appropriate tracking number to track their order status, and, consider local competitors and new entries. Using the leverage of e-commerce influences to develop online to offline long-term business model for building an international brand.

This research aims to provide appropriate marketing strategies for Health 2000 to expand its international market share in China and looking to explain Chinese new regulations regarding cross-border e-commerce. Moreover, it aims to to help Health 2000 understand Chinese customers' characteristics and achieve the market potential to boost its brand in the international market.

How to increase the operational efficiency on dry vacuuming service in Spotless cleaning Hamilton?

Amudhan Narasingam Kannaki

Graduate Diploma in Operations and Production Management

Academic Supervisor: Geoffrey Mather

This research is based on Spotless private limited company. The organisation has various services within it, but this research is concentrated on its cleaning service, to increase the operational efficiency of dry vacuuming by surveying thirty workers regarding organisation, and interviewing the supervisor. This involves both quantitative and qualitative research so is a mixed method. The results gave a new perspective to the research. Initially the research started with one problem and ended up dealing with three problems. The research findings are that there is a need

- to increase the power and decrease the weight of vacuum machines.
- to give regular follow up training for workers
- to increase the number of permanent workers

The recommendation to the company to increase operational efficiency on their dry vacuuming service are: first step, to give training to the employees. Second step, to buy new vacuum machines, which have good power and weigh less. Third step, the company should start recruiting new permanent workers. By doing all the steps the company can out-shine its competitors, and increase the operational efficiency in dry vacuuming services.

**Evaluation of the effectiveness of online video screening process in a regional City Council—
specifically evaluating the fairness of the system**

Janica Griarte

Bachelor of Applied Management: Sales & Marketing and Human Resource

Academic Supervisor: Beverly Taylor

In the past few years, a regional City Council has seen the increasing importance of online video screening platforms like Sonru speed up the current recruitment process. Articles published describe online system as an advantage to the organisation and to potential candidates. Different themes were also identified in the literature to help maximise the result. This study investigates the evaluation of online video screening for staff recruitment in the city council, specifically evaluating the fairness of the system. Interviews were conducted with the engineering manager and HR operation and candidate support manager, as they have thorough knowledge about the current system in place. A questionnaire was sent out to employees in the Engineering department who were employed in the last 12 months using the online system. Experiential data will help gather more reliable results, as it describes the researcher's own experience with the current online video screening process. Data gathered from secondary research describes online video screening as fast, efficient and cost effective. It also provides more flexibility for potential candidates in terms of time and place of conducting the interview.

Exploring innovation process in the internet café sector in Hamilton, New Zealand

Jun Yang (Frankie)

Bachelor of Applied Management: Innovation and Entrepreneurship

Academic Supervisor: Persephone De Magdalene

Internet cafes are losing market share as the smartphone takes over in many countries. In today's smartphone era, when everyone can afford to buy a smartphone and get internet access easily, internet cafes are becoming a forgotten space. However, in China, the huge demand for team-based competitive multiplayer online games like League of Legend, PUGB and Fortnite, seem to be the chance for internet cafes to restore the brilliance of former days.

This research is aiming to explore an innovation process in the internet café sector in Hamilton, New Zealand; to find the way to survive in this smartphone era for internet cafes. This study will be completed by using a mixed-method approach, involving face-to-face interviews and questionnaires. The research population include 50 customers from two local internet cafes called MC Internet and City Internet Cafe and 5 managers and owners from these two internet cafes. The researcher will do face-to-face interviews with the managers and owners and hand out paper questionnaires to customers. By comparing two different groups of people's answers, the researcher will be able to obtain more valuable information. After analysing, the researcher draws a conclusion and uses formal report formal to present findings.

However, the research is not completed yet. According to the current data, these are the interim results:

1. 71% of customers would like to have food service in the internet café
2. 86% of customers would like to have game console available
3. 64% of customers would like to have board games available
4. 71% of customers would like to join gaming championships
5. 43 of customers reported that the environment is not good enough

Impact of new reporting requirements on local charities in the Waikato region

Kavinder Kaur

Graduate Diploma in Accounting

Academic Supervisor: John Gourdie

This study is designed to analyse the impact of new reporting requirements on local charities in the Waikato Region. A charity can be defined as an entity that is established to provide a public benefit. In New Zealand, there are 27,000 registered charity organisations. Prior to 2013, it was not a mandatory requirement for charities to prepare financial statements. There was evidence of a lack of accountability. The Financial Reporting Act, 2013 was introduced to improve transparency in financial reporting of charities. All charities are now required to follow the accounting standards implemented by XRB (External reporting board). XRB divides the charities into four tiers which are based on volume and size of expenses. Due to new reporting requirements, it is difficult for the charities to understand the new requirements. Semi-structured interview was the method chosen for data gathering purposes in this research. Sample size for this interview was three accountants. From findings, one out of three accountants thinks that the new reporting requirements are restrictive in nature, as past reporting requirements were flexible. According to the second accountant, the reporting requirements are positive because they increase the accountability and comparability of charity organisations. All accountants of the charities commented that the new reporting requirements are complex and increased costs. In conclusion it can be said that the amendments of the new reporting requirements are challenging for some charities but these changes are designed to for improve the accountability and transparency of financial reporting of charities in New Zealand.

Optimisation of operations of wet vacuuming the carpets in Spotless services

Krishnan Eswaran

Graduate Diploma in Operation and Production Management

Academic Supervisor: Geoffrey Mather

The research topic, Optimisation of operations of wet vacuuming the carpets in Spotless cleaning services, was chosen by analysing problems in the operations of the organisation. Mixed methods involving survey and an interview, were used in the research. The survey was taken with thirty workers from the organisation, and the supervisor was interviewed. From the results, the findings are:

- The machine is hard to pull and handle during the work
- Time allotted to employees is insufficient to complete the work
- Time allotment is a challenge for the supervisor
- Safety & PPE measures needs to be increased

Solutions for the problem faced by the organisation are: follow-up / refresher training programmes need to be conducted: an upgrade to easy-to-use machines that will help the workers to do the work within the given time. If the organisation follows the recommendations it will help the company to optimise wet vacuuming service operations.

An analysis of the importance of volunteers during events

Lidong Li

Bachelor of Applied Management: Event Management

Academic Supervisor: Jan Robertson

Volunteers play an important role in events worldwide. This research examines the importance of volunteers' motivation and satisfaction during events by using Sing China as a case study. This research focuses on events, volunteers, volunteer recruitment, volunteer rewards and volunteer retention. The research uses both quantitative and qualitative methods. 50 random strangers off the street were surveyed., Published journals were used as academic support for the theories. The results show that people are interested in cultural events and they come to volunteer for the reason of improving personal values and build self-esteem. For the part of volunteer motivation, most of the participants show themselves willing to receive small gifts after volunteering. Providing a chance for volunteers to choose jobs which suit them, and providing volunteer training are the main things that participants think should improve during the events.

The drivers of motivation

Louise Everson

Bachelor of Applied Management: Human Resource Management

Academic Supervisor: Brent Wood

This project has been completed for a medium-sized supermarket located on the southern side of Hamilton. They currently have 83 people employed to work there. The reason for researching the drivers of motivation is so employers can begin to understand the best ways to motivate their individual employees

The aim of the project was to analyse what drives motivation in the workplace and to provide recommendations for the supermarket.

Both a questionnaire and interview were used, the questionnaire with the purpose of gathering a large amount of quantitative data in a short period of time and the interview to build on the results received from the questionnaires and provide qualitative data. Only employees in the grocery and checkout departments were asked to participate.

Results from the questionnaire and interview showed that when it came to store culture, most staff felt that it could improve, that the store's values were not being displayed, and that if store culture improved they would be better motivated. The store culture was also identified as an important motivator, especially for the staff over 26 years of age.

When data concerning training and development was analysed, it was found that both training and career development were important motivators, with most staff wishing to undertake training and/or career development opportunities if they arose. From the analyses of the results for the reward and recognition questions, the staff indicated they felt they were not valued as employees and would prefer to receive more feedback to help increase their motivation. Pay was the last motivator to be analysed. The respondents indicated that they felt an increase in their pay rate would improve their motivation. However, upon further analysis through the interview, it was found although initially they would be motivated whether this would permanently improve their motivation was questionable.

There were three recommendations for the organisation. These were, to implement a reward and recognition programme that addressed meeting the three motivational needs of the staff mentioned above, rewards and recognition, pay, and training and development. The second was to improve store culture, which would involve taking existing store values and establishing them into everyday life at the supermarket, so they become a shared set of values by them team. The third was to undertake further research to investigate how the motivational needs for the supermarket industry, a typical low skill, entry level job may differ to that of a higher skill job.

An analysis of delivery services at Hell Pizza, Dinsdale, Hamilton

Aravind Varghese

Graduate Diploma in Event Management

Academic Supervisor- Izmee Che Ismael

The main purpose of this research is to study the delivery problem of Hell Pizza, Dinsdale, Hamilton. This research will help the organisation to improve delivery patterns and overcome delivery problems faced in Hell Pizza. Various methods should be used to overcome these problems as the delivery pattern is completely different from other pizza shops. For this research, qualitative methods were used. Data was obtained from staff and the franchise owner. How to retain customers and achieve customer satisfaction is an important aspect of the research. Time management is an important factor for delivery drivers at Hell Pizza. Efficient food delivery can help in increasing sales and retain customers. Providing free delivery for orders above \$70 can make customers happy. The introduction of special promotions of free delivery on nonpeak days can help increase sales and delivery orders. The other recommendation is employing new staff who are experienced in the food industry and planning the staff roster in advance.

“Can I use what I learnt at work?” Accounting education-practice gap

Yin Hom Li (Angela)

Bachelor of Applied Management – Accounting

Academic Supervisor: Adrian France

Approaching graduation, the first question for every student is “Will I be able to find a job?” If they find a job, the next question will properly be “Can I perform well at work” This research investigated whether students can use what they have learned when they start work, whether there is a gap, and what gap exists between accounting education and the requirements of practice. This study aims to identify the gap of expectation, skill obtained and skills required between student and practitioners’ point of view. This will provide information to students on what areas should they be paying attention to during study, and inform educators on where gaps exist, and brief employers on areas a graduate of accounting education may lack, so focused training can be provided.

A questionnaire was designed using free survey tool Qualtrics. Questions were adapted from four different sources. The survey was sent to a Wintec CBITE accounting tutor. With their consent and permission, the survey link was posted onto a Moodle page to share with Wintec CBITE students. The researcher then collected data though Qualtrics. Analysis was done though Excel. A table was created for each question. Some answers were modified to match the literature’s format of presenting their result to show a fairer and equal comparison.

The researcher received a total of 26 responses.,20 of which were from accounting major students. However, only 15 out of the 20 had completed the whole questionnaire. Comparison of the results gained from this study contrast with the literature. Conclusions and recommendations are still to be made.

Health and safety risks: Before, during and after a ‘Local Organisation’ event.

Jess Annan

Bachelor of Applied Management: Event Management, Innovation & Entrepreneurship.

Academic Supervisor: Persephone De Magdalene

Over the past few years, the ‘Local Organisation’ has increased the number and size of events they hold. Now delivering a large number of events on an annual basis, the Board of Directors have identified a potential non-compliance with the Health and Safety at Work Act 2015. This study was done into the current health and safety management system used by the ‘Local Organisation’ during the delivery of events, to identify the current level of compliance. The data collected was used to determine appropriate ways to formalise health and safety before, during and after the delivery of an event to ensure a higher level of compliance with the Act. A semi-structured interview was carried out with the four-full time employees at the Local organisation, to collect qualitative data. Thematic analysis was used to identify three key themes from the data; processes and protocols, training needs and health and safety awareness. A full conclusion is yet to be made from the results. However, tentative conclusions will be shared.

To investigate the inventory management system used by Yogiji's Food Mart to reduce waste.

Pruthvikumar Chauhan

Graduate Diploma in Operations and Production Management

Academic Supervisor: Denise Harnett

This research shows the importance of an inventory management system to reduce waste and how it is linked with quality. I work at Yogiji's food mart, Hamilton branch. While working at Yogiji, I noticed some waste of products. I have decided to look into the matter and investigate because I had studied subjects related to this in my last semester. The aim of this research project is to investigate the inventory management system, to reduce waste at Yogiji's Food Mart. I have used qualitative method for research. All primary data was collected by semi-structured interviews. On the basis of my interview with the manager and three staff members, I found that there is an issue of waste happening at Yogiji's Food Mart because there is no inventory management system, so no real-time data of inventory. There is also no system of pallet management and warehouse management. Here my recommendation would be to obtain software for inventory and warehouse management to reduce waste. In addition, routine training every 3 months will help staff remember things very well. An inventory management system may be costly at first, but over the period of time it can save big money for the organisation.

Comparing reporting of MYOB Enterprise Reporter vs Xero HQ Reporter

Dasanayaka Arachchillage Achini Iresha Jayasinghe

Graduate Diploma in Accounting

Academic Supervisor: Adrian France

ABC Chartered Accountants is a public accounting practice located in Te Awamutu, providing professional accounting services to a range of clients. MYOB Enterprise (MYOB AE) is used as office accounting software, and financial statements are produced by MYOB AE reporter.

This research compares reporting of the existing MYOB AE reporter with Xero HQ reporter, as an alternative for compliance, efficiency, consistency, and report customizing process, and also to find out any other additional reports that Xero HQ can produce compared to MYOB AE.

Semi-structured interviews were used to investigate the insight of MYOB AE reporter and Xero HQ reporter. Actual MYOB AE software, together with some MYOB supporting materials, were used (MYOB. Reporter 3.3.help Designing & Generating reports for your practice .Reporter 3.2) and Xero reporting videos (Xero Partner Resources. 2018), with some Xero reporting information published from Xero ([www Xero.com/report](http://www.Xero.com/report) template in action) were used.

The major findings are that MYOB AE and Xero HQ offer compliance reporting templates for different types of entities. Both software allow customised reports to reflect practice preferences. Customising reports help to keep report consistency and report efficiency at the practice. When customising reports in MYOB AE, formats are created, and in Xero HQ Rich Text Editor, Layout Editor and Report Setting Editor are used. When customizing reports, the time spend on planning a new report will maximize the benefit to the practice. So, the difference between the two reporters is the method of customizing reports.

Strategies to improve the clientele market of A & D Earthworks Limited

Yifan Li

Graduate Diploma in Sales and Marketing Management

Academic Supervisor: Dhammika Silva

How well an indicator is doing in relation to its competitors can be defined as a company's market share. Simply speaking, market share is a comparison between the total sales of a company and the sales of that industry, usually in a specific region or area, over a period. The reality is that people are easily influenced by popularity. The more market share a company has, the greater the possibility they will grow fast and make more revenue without much effort.

This project researches how a quite new excavation company, A&D Earthworks Limited, located in Hamilton, can improve its clientele market through its growing period. The company, which has been established for one and a half years, consists of 8 employees and 2 directors. The main purpose of this research is to investigate how to improve key customer satisfaction. In order to investigate this area, the study will look at which advertising methods are suitable for a small and new excavation company; an internal and external analysis will be carried out; it will look into the business culture and what people need to learn from it; it will also investigate how to build up a brand image and the importance of competitor analysis.

As part of the research process, qualitative research analysis was carried out. In order to gather primary data, interviews were conducted with 6 competitors. Then, combined with the research results and literature review, a comprehensive discussion of the purpose is clarified.

Some practical recommendations according to the real situation have been put forward for A&D Company. Social media, signs and billboards, business cards and a brochure need to be implemented in order to improve customer satisfaction. For branding image, a reliable, positive and principled impression should be set before the public, a logo design and slogan need to be designed as well. In this way, A&D Company would be able to identify their competitive advantage within the market.

Staff Management Training in McDonalds at 5 Cross Roads

Ritesh Duggal

Graduate Diploma in Retail management

Academic Supervisor: Peter Alexander

The business environment has evolved and undergone various changes and developments with the passage of time. It is essential for the organisations operating in different industries and sectors to bring changes and developments in their functions, processes, operations, products, and services to meet the needs of customers. In the food industry of New Zealand, it has been found that there are many local and international players competing against each other. McDonald's is one of the leading international fast food chains, which have achieved and retained a strong position in the industry. The research was based on analysing the staff management training difficulties faced by the management of McDonald's at 5 Cross Roads, Hamilton. Analysing the importance of training, it has been found that it is critical for the management of organisations to plan and organise regular training sessions. These must be in accordance with the training needs assessed and identified by management. New and existing employees must be provided with training with the aim of enhancing their capabilities and skills. It is essential to ensure that the employee and the organisation gain benefit from the training. Effective training can help the organisation achieve a high-level of customer satisfaction, which can positively influence the success of the organisation.

An analysis of the quality and operational efficiency of the Crest Clean franchise at Centre Place Food Court, Hamilton

Sethuram Selvaraj

Graduate Diploma Operations and Production Management

Academic Supervisor: Denise Harnett

In the commercial cleaning business, quality and hygiene of the workplace plays a very significant role. This research aims to analyse the existing operational process and cleaning quality of the cleaning services delivered at Centre Place, Hamilton from Crest Clean Limited. The drawbacks in the quality of the cleaning process are projected in this research. The areas of operation that can be improved are identified by reviewing the process. The research also helps to understand and identify inefficiencies in the cleaning operations of Crest Clean. To eliminate drawbacks, key recommendations and possible solutions are presented through proportionate ways and research questions. The research objective states the operational efficiency of the Health & Safety measures, cleaning activities and quality of the cleaning through constant customer feedback in Centre Place and in the management of quality issues based on the quality expectations of the client. The research discovers the issues in the cleaning liquids used for cleaning, and drawbacks in operational efficiency. The entire cleaning tasks involved in Centre Place are disclosed in this report which includes the whole process till leaving the office doors of Centre Place.

A qualitative research methodology is used for this research and the approach was through an interview with the Centre Place food court manager, Crest Clean Franchise owner and workers, six months feedback log, and practical hands-on experience for one year of cleaning work at Centre Place food court with Crest Clean.

Examining the opportunities of importing LED Lighting from China to New Zealand

Simin Mai (Jas)

Bachelor of Applied Management

Academic Supervisor: Dhammika Silva

The aim of my research was to undertake a feasibility study on how to diversify a China LED business in New Zealand. This research focuses on the feasibility study of associating with the LED lighting market. The primary analysis consisted of interviewing the owner of the particular business. Because it was a feasibility study it was not necessary to interview customers; I used a qualitative method to gain information.

The overall results outline that the company has a professional team in their group, but they do not have a good foreign platform that can sell their products. The owner has sufficient funding himself to open up a branch in New Zealand., He will use his money to invest in prospective properties with a high return. The discussion was about the artificial lighting bulb which is taking up roughly 20% of the world's energy consumption. However, more energy efficient LED lights can be an alternative to replace that 70 % of other lights.

The conclusion was that most lighting companies have started manufacturing LED lights, and certain Chinese manufacturers are entering the market with cheaper LED products. LED does contain some poisonous substances such as gallium arsenide. The quantity of this substance is very small and thus LED can be considered as a greener alternative to fluorescent lamps.

The recommendations could be people should pay more attention to LED bulbs in that they are energy saving and environmentally sound, which it is a good way to protect the environment.

**An investigation of the supply chain strategies of Spice Traders, Te Awa at The Base,
Hamilton**

Sreedev Sanu

Graduate Diploma in Operations and Production Management

Academic Supervisor: Peter Alexander

The primary motivation behind this research is to comprehend the supply chain strategies of Spice Traders. This exploration will enhance the procedures of Spice Traders and defeat numerous issues in production network administration experienced by the eatery. There are numerous techniques which are utilized by them to beat their issues. This research utilized blended technique that is a mix of qualitative and quantitative data. Propelled utilisation of innovation is the fundamental discovery in this exploration. As a staff member working there I shared my own experience which truly helped me to do this research. One suggestion was to enhance their association with the providers all together for a superior execution from the supply group and to include alternate staffs in store network administration. The conclusion was that they essentially rely upon the backup system. They have been utilising this backup systems for a very long time and they have been extremely fruitful in that.

Location analysis to suggest new warehouse for Best Furniture shop

Srivatsan Krishnan Mohanakrishnan

Graduate Diploma in Operations and Production Management

Academic Supervisor: Jannat Maqbool

Best Furniture operates as a retail furniture outlet in Hamilton, established in 2015, selling furniture manufactured in China and distributed to New Zealand through a network operated from Australia. While the business has tremendous opportunities to grow and outlast its competition, it does not have enough retail space to store its inventory to effectively service all the customer requests it receives. This research aims at identifying and recommending a location to situate a new warehouse for the business such that its operational capacities can be fully utilized. Qualitative research in the form of interview of business manager, and observation, were used to identify a new location and also to provide guidelines on warehouse management. Based on the research conducted, it is recommended that the business operates its new warehouse from a location proximal to Auckland port. It is also recommended that the business creates and implements a warehouse management process and policy document and utilizes available warehouse management software for efficient management of inventory and to streamline the supply chain after the centre is established.

Identifying customer satisfaction at New Lives Animal Rescue Opshop

Umang Patel

Graduate Diploma in Sales and Marketing

Academic Supervisor: Dhammika Silva

New Lives Animal Rescue is a registered charity which is rescuing and rehoming almost all kinds of animals. They collect donated goods from people and sell those items at second hand price through the Opshop. All money obtained by the Opshop goes to the shelter home. They have two Opshops, located at Hamilton and Cambridge. The research work was held at New Lives Animal Rescue Opshop, Grey Street, Hamilton. The research topic was to identify customer satisfaction at the Opshop, as well as, how to maintain customer satisfaction in the future. Competitors for this Opshop include the Salvation Army and New Zealand Red Cross.

The quantitative research methodology was used is choosing the survey method to identify customer satisfaction. The customer survey was held at the Opshop. Thirty customers participated in this survey. Every customer was given 10 minutes to complete the survey. The limitations of the research work were time and money.

There were 23% male and 77% female customers participating in the customer survey. Almost 50% of the customers were more than 50 years old. Almost 80% of customers were satisfied with this Opshop. The customers have natural views about the quality of products. Regarding customer loyalty, almost 40% claimed that this was their first purchase. The other 60% people are very loyal to the shop. I found that most of the customers were very likely to recommend this shop to their friends and family members. Almost 77% of customers were fully satisfied with the store location. The customers however were not very satisfied with the price of the products available in the Opshop. The research has concluded with recommendations to be made for further customer satisfaction at New Lives Animal Rescue Opshop.

