The final Chapter is going to summarize the various findings and presenting suggestions too.

8.1 Findings

- The significant finding in this study is filling up of vacancies by means of promotion and recruitment. The cost must be minimized by way of applying Queuing Theory model utilized by manpower planner to develop manpower policies.

- The other important finding of this study is optimizing the Recruitment Cost based on Direct Recruitment and promotion with the help of Transportation Programming Application [TPP]. It will give a rich dividend to the Business Enterprises.

- The application of optimizing the recruitment cost based on TPP model and it will give a desired structure to obtain the best controlling of recruitment cost.

- The other significant finding of this study is Preemptive Goal Programming model to sustain the financial management and decision making. It also depicts the optimum risk and the optimum return of the portfolio management of any Business Enterprises.

- Investment decisions in Business Enterprises are highly intelligent strategy from the angle of applying mathematical
programming so as to gain benefit by way of avoiding the risk. This integer programming model has given a significant solution for the financial reengineering of any Business Enterprises. It has been proved worthwhile in this study.

- Lastly the finding is focused on measuring the corporate profitability performance by way of applying accounting \([\beta]\) based on the CAPM model. The net result made the usual statement “high-return goes with high-risk and low-return with low-risk” as false.

**8.2 Suggestions**

- Many of the Business Enterprises are not fully aware of the recruitment cost reduction models, it is suggested to implement the research models dealt in this thesis will be helpful while implementing in their organization.

- The productivity of the Business Enterprises are not up to the universal standards, when they apply these models the productivity can be enhanced and it will synergize their financial benefits in their organization.

- The human capacity in these Business Enterprises are not utilized optimally, when they adopt this model individual will understand the competency of this model and he will work towards the common goal of their organizations.
• This model will benefit the nation by way of optimum production in order to meet the current demand of the society and it will boost the economy by way of cutting the imports and draining the foreign currency.

• To augment the finance resources is a very difficult job. To maintain and utilize this highly scarce resource is a risky one as for as the developing country like India. Due to various governmental policies and political controversies, it is leading kayos and confusions.

• To renovate the financial strength of Business Enterprises excellent and experienced personnel is required at present. Those personnel will mitigate the problems at any level out of their competencies. It is required at present in Indian Business Enterprises.

• The study has revealed so many strength and weaknesses in application of financial models and its managerial decision making situations.

• Hence the suggestion is forwarded that the business magnets should understand the basis language of optimization model and its utility value must be introduced forthwith.

• There are so many simple and easily understandable models available for the financial decision makers. It will evaluate the
optimum risk and optimum return of the portfolio and it is suggested that any enterprise can apply this simple model so as to use the financial strategy very reasonably.

- The CAPM model has given an interesting finding by way of inconsistency in high return goes with high risk and low return goes with low risk because of the changing scenario. Globally this proverb has been disproved in this research. The managers of financial area should take care of the application of paradigm shift of a new mathematical application for financial areas. Then only the Indian Business Enterprises will compete with the units of other nations in all aspects.

- It is further suggested that accounting [β] could be employed as a reliable tool to classify the risk category of Business Enterprises and as a guide to investment decisions.

- The government should come forward to review the problems of the Business Enterprises and to forward good suggestions by way of appointing a research team to sense all the issues.

- The wide gap of utilizing the optimization model and the practicing managers should be reduced by way of conducting proper training or through the policy making bodies: like Government Agencies, Indian Institute of Charted Accountant Council, and etc.
The curriculum of Management disciplines should be updated by introducing the latest mathematical models which are very much helpful in decision making process. Hence the Management Institutes in India should come forward to restructure the board of studies by way of inducting eminent personalities to throw light on new programs in Management education. Apart from that the research oriented and case study method must be adopted in each and every stage of the Management Program.

8.3 Conclusion

In conclusion, the study has brought a powerful theory of Mathematical application and its benefit is a must for any Business Enterprises. Further research will throw new light to create more theories on this area. It will help the economy and the society at large.