**References**

1. Subramanyam, K. R. *Financial statement analysis*. McGraw Hill Education, 2014.
2. Abrams, Rhonda M. *The successful business plan: secrets & strategies*. The Planning Shop, 2003.
3. Belasen, Alan, and Ariel R. Belasen. "Value in the middle: Cultivating middle managers in healthcare organizations." *Journal of Management Development* (2016).