

# 46th All India Conference of Indian Accounting Association

Venue: St. Xavier's College (Autonomous), Kolkata (On-line), 22.11.2024

&

Science City Auditorium, Kolkata (Regular), 23.11.2024 & 24.11.2024

## Programme Schedule

22.11.2024

### Venue Co-ordinators:

**Prof. Partha Sarkar**  
University of Burdwan

**Prof. Pradip Kr. Samanta**  
University of Kalyani

(2PM– 6 PM)

### Venue-in-Charge:

**Dr. Sanjib Kr. Basu**  
Dean, PG & Research Department of Commerce,  
St. Xavier's College (Autonomous), Kolkata,  
Organizing Secretary

### Session Co-ordinators:

**Dr. Saptarshi Ray**, St. Xavier's College (Autonomous), Kolkata  
**Dr. Sumanta Dutta**, St. Xavier's College (Autonomous), Kolkata  
**Dr. Basuli Dasgupta**, St. Xavier's College (Autonomous), Kolkata  
**Dr. Ruby Mary Notts**, St. Xavier's College (Autonomous), Kolkata  
**Dr. Hanzala Awais**, St. Xavier's College (Autonomous), Kolkata  
**Ms. Sayantani Sur**, St. Xavier's College (Autonomous), Kolkata  
**Ms. Sonali Saha**, St. Xavier's College (Autonomous), Kolkata  
**Ms. Ankita Samanta**, St. Xavier's College (Autonomous), Kolkata

(Detailed programme given below)

**IAA Branch Secretaries' Meeting & Pre-conference Dinner (for all): 8:30 pm**

[Venue: Umeschandra College (Extended Campus), Salt Lake City, Block FC-129, Sector III, Kolkata]

23.11.2024

**CONFERENCE OFFICE ROOM (SCIENCE CITY): Day 1 – Room No. S9A & Day 2 – Room No. 6**

**Registration: 9:00 am onwards and Refreshment: 9:30 am onwards**

**Inaugural Session: 10:00 am – 1:00 pm (Venue: Main auditorium, Science City Convention Centre)**

*Welcome through a well-knit cultural programme, total duration being 60 minutes by Sourendro-Soumyojit*

**Emcee: Dr. Priyanka Halder Mallick**, Vidyasagar University, Midnapore

**The dignitaries will be requested to take their seats on the dais:**

**Prof. Arindam Gupta**, Professor of Commerce and Dean, Faculty of Arts and Commerce, Vidyasagar University, Midnapore, WB, and Conference Secretary *to welcome*

**Prof. Sanjay J. Bhayani**, Professor, Head and Dean, Dept. of Business Management, Saurashtra University, Rajkot and *General Secretary-IAA to present in brief the activities of IAA*

**Mr. Navarun Sen**, President, Century Plyboards India Ltd. and Managing Committee Member, The Bengal Chamber of Commerce and Industry *to inaugurate*

**Prof. V. Appa Rao**, Former Dean, Faculty of Commerce, Osmania University, Hyderabad, Telangana and *President-IAA to chair and give his Presidential address*

**Rev. Dr. Dominic Savio**, Principal, St. Xavier's College (Autonomous), Kolkata *to address as Patron*, Conference Organizing Committee

**Prof. B.B. Parida**, Vice Chancellor, Mahatma Gandhi University, Purba Medinipur, WB *to address as Patron*, Conference Organizing Committee

**Mr. Ranjit Agarwal**, President, The Institute of Chartered Accountants of India *to address as Guest of Honour*

**Mr. B.B. Nayak**, President, The Institute of Cost Accountants of India *to address as Guest of Honour*

**NATS Award announcement** by National Coordinator, NATS

**Declaration of other Special Awards** by IAA

**Dr. Sanjib Kr. Basu**, Dean, PG & Research Department of Commerce, St. Xavier's College (Autonomous), Kolkata and Organizing Secretary *to offer vote of thanks*

*In the gracious presence of:*

**Prof. K. S. Thakur**, Hon'ble Vice Chancellor, Gobind Guru Tribal University, Banswara, Rajasthan as Vice President (Sr.), Indian Accounting Association

**Prof. Gabriel Simon Thattil**, Former Professor of Commerce, University of Kerala, Kerala as Vice President (Jr.), Indian Accounting Association

**Prof. Satyajit Dhar**, Professor, Dept. of Business Administration, University of Kalyani, WB and Treasurer, Indian Accounting Association

**Prof. Nimi Dev R.**, Professor and Head of Commerce, MMS Government Arts and Science College, Malayinkeezhu, Kerala and Chief Editor, Indian Accounting Association

**Prof. Jinendra K. Jain**, Professor of Commerce, Dr. H. S. Gour Vishwavidyalaya, Sagar, M.P. and Jt. Secretary, Indian Accounting Association

**Prof. Gaddam Naresh Reddy**, Professor of Commerce, Osmania University, Hyderabad, Telangana and Jt. Treasurer, Indian Accounting Association

**Dr. Md. Tofazzal Haque**, Principal, Umeschandra College, Kolkata and Organizing Secretary

**Prof. Jaydeb Sarkhel**, Former Professor of Commerce, University of Burdwan, WB and President, IAA-South Bengal Branch

**Co-ordinators:**

**Prof. Ram Prahlad Choudhary**, University of Calcutta, Kolkata

**Dr. Ruby Mary Notts**, St. Xavier's College (Autonomous), Kolkata

**Ms. Ankita Samanta**, St. Xavier's College (Autonomous), Kolkata

**Ms. Payal Sharma**, St. Xavier's College (Autonomous), Kolkata

**Dr. Hanzala Awais**, St. Xavier's College (Autonomous), Kolkata

**Ms. Namrata Roy**, St. Xavier's College (Autonomous), Kolkata

**Mr. Suryodoy Ghosh**, St. Xavier's College (Autonomous), Kolkata

**Mr. Priyajit Kumar Ghosh**, St. Xavier's College (Autonomous), Kolkata

**Ms. Sayantani Sur**, St. Xavier's College (Autonomous), Kolkata

**Ms. Sonali Saha**, St. Xavier's College (Autonomous), Kolkata

**Tea / Coffee to be concurrently served outside (11: 15 am – 11:30 am)**

**Felicitation of Distinguished Senior Professors of the State: 1:00 pm – 1:30 pm**

**Prof. Pranesh Das**, former Professor of Commerce, University of Burdwan, Burdwan [Prof. Nageshwar Rao to felicitate]

**Prof. Bhabatosh Banerjee**, former Professor and former Dean, Faculty of Commerce and Management, University of Calcutta and Past President, Indian Accounting Association [Prof. K. Eresi to felicitate]

**Prof. Tarak Chandra Saha**, formerly Department of Commerce, University of Burdwan, Burdwan [Prof. Ranjan K. Bal to felicitate]

**Prof. Kamalendu Mukherjee**, formerly Department of Economics, Heramba Chandra College, Kolkata [Prof. K.V. Achalpathi to felicitate]

**Prof. Amit Kr. Mallik**, former Vice Chancellor, University of Burdwan and Founder President, IAA, South Bengal Branch (*in absentia*)

**Prof. Gokul Chandra Sinha**, former Professor and former Dean, Faculty of Commerce and Management, University of Calcutta, Kolkata (*in absentia*)

**Co-ordinators:**

**Prof. Arindam Das**, Professor and Head, Dept. of Commerce, University of Burdwan and Hony. Secretary, IAA- South Bengal Branch

**Dr. Shubhra Biswas**, Finance Officer, West Bengal State University, Barasat

**Dr. Mohua Das Mazumdar**, Rampurhat College, Birbhum, West Bengal

**Dr. Manidipa Dasgupta**, University of Burdwan, West Bengal  
**Dr. Snigdha Basu**, Institute of Management Studies, Kolkata  
**Dr. Sohag Joarder**, Kidderpore College, Kolkata  
**Dr. Sreemoyee Guha Roy**, St. Xavier's College, Kolkata

**Lunch break: 1:30 pm – 2:30 pm**

<b>Plenary Session – I</b>	<b>Venue: Main auditorium</b>	<b>REGULAR</b>	<b>(2:45 pm.– 3:45 pm)</b>
Chairman	<b>Prof. G. P. Prasain</b> Vice Chancellor, Tripura Central University, Agartala	Key-note Speakers	1. <b>Prof. Mahendra Gujarathi</b> Anderson Professor of Accounting, Bentley University, USA
Special Presence	<b>Prof. B. Ramesh</b> Professor & Head, Synergy School of Business, Hyderabad and Past President-IAA		2. <b>Prof. Achintya Ray</b> Professor of Finance Tennessee State University, USA
Vote of Thanks	<b>Prof. Ashis Kr. Sana</b> University of Calcutta		

**Co-ordinators:**

**Dr. Saptarshi Ray**, St. Xavier's College (Autonomous), Kolkata  
**Dr. Sumanta Dutta**, St. Xavier's College (Autonomous), Kolkata  
**Dr. Kushal Dey**, St. Xavier's College (Autonomous), Kolkata  
**Dr. Basuli Dasgupta**, St. Xavier's College (Autonomous), Kolkata

**Nomination, Scrutiny and Declaration of Candidates eligible for Election in the  
Executive Committee of IAA: 3:45 pm onwards (Election office: Room No. 7A)**

**High tea (4:30 pm onwards) and Moving towards Victoria Memorial Hall**

**Victoria Memorial Hall, Light and Sound show: 6:30 pm – 7:30 pm**  
[Co-ordinator: **Prof. Pranam Dhar**, West Bengal State University, Barasat]

**Cultural evening at St. Xavier's College (Autonomous) Playground: 7:30 pm onwards**

**Conference dinner: 8:30 pm onwards, Venue: St. Xavier's College (Autonomous) Playground**  
**Exit for hotels and guest houses: 9:30 pm onwards**

**24.11.2024**

**National Executive Meeting of Indian Accounting Association: 8:00 am – 9:30 am**  
[Venue: Smart Connect, Hidco Building, Kolkata]

**Elections in Executive Committee of IAA: 10:00 am onwards**  
[Venue: Election Office: Room No. 8B, Polling stations: 7A, 7B & 9 B, Science City Convention Centre]

<b>Plenary Session – II</b>	<b>Venue: Mini auditorium</b>	<b>REGULAR</b>	<b>(12:15 pm – 1:30 pm)</b>
Chairman	<b>Prof. T.N. Mathur</b> Vice Chancellor, IIS (Deemed to be University), Jaipur	Key-note speakers	1. <b>Prof. Anil Kumar</b> Delhi School of Economics, New Delhi
Special Presence	<b>Prof. R. P. Banerjee</b> Chairman & Director, EIILM, Kolkata		2. <b>Prof. Ajay Adhikari</b> American University, Washington, USA
Vote of Thanks	<b>Prof. Pradip Kr. Samanta</b> University of Kalyani		3. <b>Prof. Shantanu Banerjee</b> University of Liverpool Management School, UK

**Co-ordinators:**

**Dr. Saptarshi Ray**, St. Xavier's College (Autonomous), Kolkata  
**Dr. Sumanta Dutta**, St. Xavier's College (Autonomous), Kolkata  
**Ms. Ankita Samanta**, St. Xavier's College (Autonomous), Kolkata

**Concurrent Paper presentation [22.11.2024 (on-line), 23.11.2024 and 24.11.2024]**

ON-LINE (2 pm – 6 pm) Venue: St. Xavier's College-Kolkata		REGULAR Venue: Science City Convention Centre-Kolkata			
Session	22.11.2024	Session	23.11.2024 (3:45 pm -5:15 pm)	Session	24.11.2024 (10:30 a.m. – 12:15 p.m.)
SS-I ACCOUNTING EDUCATION	<b>Prof. H. K. Singh</b> Banaras Hindu University, Varanasi (Chairman)	SS-I  Venue: Room No 8B	<b>Prof. G. Soral</b> Past President-IAA & formerly M.L. Sukhadia University, Udaipur (Chairman)	-	-
	<b>Dr. Rabindra Kumar Swain</b> Utkal University, Bhubaneswar (Co-Chairman)		<b>Dr. R. Sarvamangala</b> Bangalore University, Bangaluru (Co-Chairperson)		
			<b>Dr. Abhik Kr. Mukherjee</b> University of Burdwan (Rapporteur)		
SS-II ACCOUNTING RESEARCH	<b>Prof. Ranjan Kumar Bal</b> Vice Chancellor, ASBM University, Bhubaneswar and Past President-IAA (Chairman)	SS-II  Venue: Room No 19A	<b>Prof. M. L. Vadera</b> Past President-IAA and formerly Manipal University, Jaipur (Chairman)	SS-II  Venue: Room No19A	<b>Prof. M. L. Vadera</b> (Chairman)
	<b>Prof. Kh. Tomba Singh</b> Manipur University, Imphal & Registrar, NIT-Manipur (Co-Chairman)		<b>Prof. Varsha Sukhadeve</b> Smt. L.R. T. College of Commerce, Akola (Co-Chairperson)		<b>Prof. Varsha Sukhadeve</b> (Co-Chairperson)
			<b>Dr. Shilpa Lodha</b> M. L. Sukhadia University (Rapporteur)		<b>Dr. Shilpa Lodha</b> (Rapporteur)
TS-I FINANCIAL SHENANIGANS	<b>Prof. Nawab Ali Khan</b> Aligarh Muslim University, Aligarh (Chairman)	TS-I  Venue: Room No 19B	<b>Prof. Pratap Sinh Chauhan</b> Vice Chancellor, Shri Govind Guru University, Godhara (Chairman)	TS-I  Venue: Room No19B	<b>Prof. Pratap Sinh Chauhan</b> (Chairperson)
	<b>Rev. Dr. Peter Arockiam, S J</b> Vice Principal, Dept. of Commerce (Evening), St. Xavier's College (Autonomous), Kolkata (Co-Chairman)		<b>Prof Santosh Kumar S.</b> Cochin University of Science and Technology, Cochin (Co-Chairman)		<b>Prof. Santosh Kumar S.</b> (Co-Chairman)
			<b>Dr. Vineeta Kumari</b> Magadh University (Rapporteur)		<b>Dr. Vineeta Kumari</b> (Rapporteur)

ON-LINE (2 pm – 6 pm) Venue: St. Xavier's College-Kolkata		REGULAR Venue: Science City Convention Centre-Kolkata			
Session	22.11.2024	Session	23.11.2024 (3:45 pm -5:15 pm)	Session	24.11.2024 (10:30 a.m. – 12:15 p.m.)
TS-II (A) SUSTAINABLE FINANCE & INVESTMENT: ISSUES & PROSPECTS	<b>Prof. A.M. Pal</b> University of Calcutta, Kolkata (Chairman)	TS-II (A)  Venue: Room No 18A	<b>Prof. Siddhartha Sankar Saha</b> University of Calcutta, Kolkata (Chairman)	TS-II (A)  Venue: Room No18A	<b>Prof. Siddhartha Sankar Saha</b> (Chairman)
	<b>Rev. Dr. Joseph Kulandai, S J</b> Vice Principal, Dept. of Commerce (Morning), St. Xavier's College (Autonomous), Kolkata (Co-Chairman)		<b>Prof. K.A. Goyal</b> J.N.V. University, Jodhpur (Co-Chairman)		<b>Prof. K.A. Goyal</b> (Co-Chairman)
			<b>Dr. Ajesh S.R.</b> KSMDDB College, Sasthamcotta, Kerala (Rapporteur)		<b>Dr. Ajesh S.R.</b> (Rapporteur)
TS - II (B) SUSTAINABLE FINANCE & INVESTMENT: ISSUES & PROSPECTS	<b>Prof. S.S. Bhadouria</b> IGN Tribal University, Amarkantak (Chairman)	TS-II (B)  Venue: Room No 18B	<b>Prof. A.P. Pati</b> North Eastern Hill University, Shillong (Chairman)	TS-II (B)  Venue: Room No18B	<b>Prof. Pranam Dhar</b> West Bengal State University, Barasat (Chairman)
	<b>Prof. Bijay Krishna Bhattacharya</b> Indus Business Academy, Bangaluru (Co-Chairman)		<b>Prof. Tanupa Chakraborty</b> University of Calcutta (Co-Chairperson)		<b>Prof. Tanupa Chakraborty</b> (Co-Chairperson)
			<b>Dr. Vikas Kumar</b> R. S. Mahavidyalaya Obra (Rapporteur)		<b>Dr. Vikas Kumar</b> (Rapporteur)
TS-III GST –UNIFIED TAXATION: ACCOUNTING CHALLENGES	<b>Prof. Amalendu Bhunia</b> Vice Chancellor, University of Kalyani, Nadia, WB (Chairman)	TS-III  Venue: Room No 8A	<b>Prof. S.P. Aggarwal</b> Emeritus Professor South Asian University, New Delhi (Chairman)	TS-III  Venue: Room No 9A	<b>Prof. S.P. Aggarwal</b> (Chairman)
	<b>Dr. Dharen Kumar Pandey</b> IIM Sambalpur (Co-Chairman)		<b>Prof. Indrakanti Shekhar</b> Osmania University, Hyderabad (Co-Chairman)		<b>Prof. Indrakanti Shekhar</b> (Co-Chairman)
			<b>Dr. Lalit Kr. Joshi</b> Kazi Nazrul University (Rapporteur)		<b>Dr. Lalit Kr. Joshi</b> (Rapporteur)

#### Session Co-ordinators:

23.11.2024	24.11.24
<b>Ms. Sayantani Sur</b> St. Xavier's College (Autonomous), Kolkata <b>Ms. Namrata Roy</b> St. Xavier's College (Autonomous), Kolkata <b>Ms. Payal Sharma</b> St. Xavier's College (Autonomous), Kolkata <b>Mr. Suryodoy Ghosh</b> St. Xavier's College (Autonomous), Kolkata <b>Dr. Sarodiya Dutta</b> St. Xavier's College (Autonomous), Kolkata <b>Mr. Priyajit Kumar Ghosh</b> St. Xavier's College (Autonomous), Kolkata <b>Ms. Sonali Saha</b> St. Xavier's College (Autonomous), Kolkata	<b>Ms. Sayantani Sur</b> St. Xavier's College (Autonomous), Kolkata <b>Ms. Namrata Roy</b> St. Xavier's College (Autonomous), Kolkata <b>Ms. Payal Sharma</b> St. Xavier's College (Autonomous), Kolkata <b>Mr. Suryodoy Ghosh</b> St. Xavier's College (Autonomous), Kolkata <b>Ms. Sonali Saha</b> St. Xavier's College (Autonomous), Kolkata

**Lunch break (1:30 pm – 2:30 pm)**

**Special General Meeting of Indian Accounting Association (2:30 pm -3:00 pm), Venue: Mini auditorium**

**Annual General Meeting of Indian Accounting Association (3:00 pm -3:45 pm), Venue: Mini auditorium**

**Valedictory session (3:45 pm – 5:30 pm), Venue: Mini auditorium**

**Part I: Special Session for the Sponsors (3:45 pm- 4:30 pm)**

**Prof. Jaydeb Sarkhel**, Former Professor of Commerce, University of Burdwan, WB and President, IAA-South Bengal Branch *to chair*

**Prof. Sudipti Banerjea**, Former Professor of Commerce, University of Calcutta, WB and Editor, IAA *to co-chair*

**Mr. Amit Srivastava**, General Manager (Resources), UCo Bank *as Chief Guest*

**Prof. S. K. Chakraborty**, Vice Chancellor, Vidyasagar University, Midnapore, West Bengal *to give valedictory address*

**Mr. Ajay Kumar**, Zonal Manager, Life Insurance Corporation of India, Eastern Zonal Office, Kolkata *as Guest of Honour*

**Mr. Sanjay Paul**, Zonal Head (East) & India leader, Gallagher Insurance Brokers Pvt. Ltd., Kolkata *to address*

**Mr. Ambarish Khaitan**, Executive Director, Salasar Services (Insurance Brokers) Pvt. Ltd., Kolkata *to address*

**Dr. Md. Tofazzal Haque**, Principal, Umeschandra College, Kolkata and Organizing Secretary *to offer vote of thanks*

*In the gracious presence of –*

**Prof. Arindam Das**, Professor and Head, Dept. of Commerce, University of Burdwan and Hony. Secretary, IAA- South Bengal Branch

**Dr. Amit Kr. De**, Principal, P.K. College, Contai, Purba Medinipur and Convener

**Mr. Prasenjit Roy**, Joint Adviser (Finance), West Bengal Electricity Regulatory Commission and Treasurer, Conference Organizing Committee

**Part II: Reports, Felicitation and Association Activities (4:30 pm-5:30 pm)**

**Prof. V. Appa Rao**, Former Dean, Faculty of Commerce, Osmania University, Hyderabad, Telangana and *President-IAA to chair*

**Prof. Sanjay J. Bhayani**, Professor, Head and Dean, Dept. of Business Management, Saurashtra University, Rajkot and *General Secretary-IAA to address*

**Rapporteurs** to present session-wise *reports*

**Declaration of Best Paper Awards**

**Delegates** to share their experience about the Conference

**Felicitation to IAA-Past Presidents**

[**Felicitation team: Dr. Shubhra Biswas**, Finance Officer, West Bengal State University, Barasat; **Dr. Mohua Das Mazumdar**, Rampurhat College, Birbhum; and **Dr. Sohag Joarder**, Kidderpore College, Kolkata]

**Dr. Manas Naskar**, Associate Professor, Dept. of Commerce, Raiganj University, Uttar Dinajpur and Jt. Organizing Secretary *to give a brief account of the conference*

*In the gracious presence of -*

**Prof. K. S. Thakur**, Hon'ble Vice Chancellor, Gobind Guru Tribal University, Banswara, Rajasthan as Vice President (Sr.), Indian Accounting Association

**Prof. Gabriel Simon Thattil**, Former Professor of Commerce, University of Kerala, Kerala as Vice President (Jr.), Indian Accounting Association

**Prof. Satyajit Dhar**, Professor, Dept. of Business Administration, University of Kalyani, WB and Treasurer, Indian Accounting Association

**Prof. Nimi Dev R.**, Professor and Head of Commerce, MMS Government Arts and Science College, Malayinkeezhu, Kerala and Chief Editor, Indian Accounting Association

**Prof. Jinendra K. Jain**, Professor of Commerce, Dr. H. S. Gour Vishwavidyalaya, Sagar, M.P. and Jt. Secretary, Indian Accounting Association

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**Dr. Sanjib Kr. Basu**, Dean, PG & Research Department of Commerce, St. Xavier's College (Autonomous), Kolkata, and Organizing Secretary

**Dr. Md. Tofazzal Haque**, Principal, Umeschandra College, Kolkata and Organizing Secretary

**Prof. Arindam Gupta**, Professor of Commerce and Dean, Faculty of Arts and Commerce, Vidyasagar University, Midnapore, WB, and Conference Secretary *to offer Grand Vote of Thanks*

**Session Co-ordinators:**

**Dr. Soheli Ghosh**, Dean of Commerce (Evening). St. Xavier's College (Autonomous), Kolkata

**Dr. Basuli Das Gupta**, St. Xavier's College (Autonomous), Kolkata

**Dr. Kushal Dey**, St. Xavier's College (Autonomous), Kolkata

**Dr. Sarodiya Dutta**, St. Xavier's College (Autonomous), Kolkata

**Dr. Hanzala Awais**, St. Xavier's College (Autonomous), Kolkata

**Mr. Priyajit Kumar Ghosh**, St. Xavier's College (Autonomous), Kolkata

**Charge taking over by New Office Bearers**

*National Anthem*

**High tea (5:30 pm onwards) and Exit**