

# 46<sup>th</sup> All India Accounting Conference & International Seminar on Accounting Education and Research

## Online Paper Presentation Schedule

Venue: St. Xavier's College, Kolkata

**Date: 22 November, 2024, Time: 2 pm to 6 pm**

Chairman: *Prof. H. K. Singh, BHU, Varanasi*

Co-chairman: *Dr. Ravindra Kr. Swain, Utkal University, Bhubaneswar*

Link for joining: <https://meet.google.com/fit-xcab-sqq>

### Session: Accounting Education (SS I)

SL No	Paper Title	Authors
1	The Evolving Role of Accountants: Identifying Key Soft Skills and Knowledge Areas for Professional Excellence	DR. SHASHI SINGH, DR. SANAYA MEHROTRA
2	Exploring The Key Corporate Determinants of Integrated Reporting Practices: An Evidence From Listed Indian Companies	ANANYA MISHRA, DR. RABINDRA KUMAR SWAIN, DR. BAMADEB MISHRA
3	Impact of Environmental Reporting on Firm Performance: An Empirical Study of Indian Manufacturing Companies	ANJANA DASH, DR. BAMADEB MISHRA
4	Implementing Internship in Undergraduate Accounting Education: Overcoming Regional and Infrastructural Challenges under NEP	DR AMALENDU SAMANTA, PROF. (DR) ARINDAM DAS
5	Innovative Accounting Technologies for Sustainable Development: A review of AI, Blockchain & Cloud Computing Applications	ADARSH SWAIN, DR RABINDRA KUMAR SWAIN
6	Ethics in Accounting Education: An Exploratory study on Student Preparedness and Perceptions	PROF. M. MUNIRAJU, SUSHMITHA.I, PRIYANKA.S
7	The Evolution of Accounting Education: From Traditional Methods To Digital Learning	AATHIRA G NAIR, DR NIMI DEV R
8	Ethics in Accounting Education: An Exploratory study on Student Preparedness and Perceptions	PROF M MUNIRAJU, SUSHMITHA I, PRIYANKA S
9	Pedagogical innovations to address the evolving demands of the financial accounting profession	KANEEZ FATIMA SADRIWALA, MARUF FATIMA SADRIWALA
10	Assessing relevant dimensions in introducing Game-Based Learning (GBL) in Accounting education	MARYAM MOHAMMED ALI AL RASHDI, DR. VIKRAM MOHITE
11	Scope of Accounting in India: Education & Employment	SANGITA MAHADEO SHEGOKAR
12	The Applications of Fintech in Accounting and Finance	DR.SANTHI G NAIR

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*Chairman: Prof. Ranjan Kr. Bal, ASBM University, Bhubaneswar*

*Co-chairman: Prof. Kh. Tomba Singh, Manipur University & NIT-Manipur, Imphal*

*Link for joining: <https://meet.google.com/ezm-wfrp-iy>*

### Session: Accounting Research (SS II)

SL No	Paper Title	Authors
1	Current Financial Scenario of India: A Study	DR CHARMI KAMLESHBHAI KARIA
2	Evaluating the Impact of Technological Advancements on Accounting Practices: Study of Artificial Intelligence and Blockchain Integration	DR. JITENDRA CHOUHAN
3	A Comparative Analysis of Financial Performance Among Selected Pharmaceutical Companies in India	DR. KANCHAN, TEENA VERMA
4	A Study on the Liquidity and its Impact on the Profitability of selected Real Estate Companies of India.	MR. ATUL KUMAR PAUL
5	Emerging Trends in Accounting Research: Big Data, AI, and Blockchain	RAVI KUMAR, DR LAXMAN RAM PALIWAL , RITU
6	Present State of Corporate Social Responsibility Practices in Indian Telecom Companies	DR. SHIVAM AGNIHOTRI, DR AMIT DEVAL
7	The Moderation Effect of Corporate Social Responsibility on the Relationship between Capital Expenditure and Firm Performance: An Indian Perspective	MR. MUNA SAHOO, DR. HIMANSHU AGARWALL , DR. ANJALI PRAVA MISHRA , DR. RABINDRA KUMAR SWAIN
8	Analysing the Financial Performance of Private Sector Non-Life Insurance Companies in India: An Empirical Study	ASHIRBANI BARDHAN, DR. SOMNATH DAS
9	Role of Community Engagement Programs Run by Higher Education Institutions (HEIs) in Community Development: Teachers Perspective	DR. SHOBHNA GOYAL., (CMA) DR. (MRS.) MEENU MAHESHWARI
10	The Impact of Financial Performance on Bank Share Prices: Evidence from the Private Banking Companies of Bombay Stock Exchange, India	DR. SUNITA, MOHAMMADALI MOMIN
11	Accounting Education Virtual Environment	BHARAT PARSOTAMBHAI VEKARIA
12	Fuzzy Logic as a Tool of Interpretation of Key Metrics of Asset Quality Impacting the Resilience of Bank of Baroda	DR. V USHA KIRAN , G.SABITHA
13	Critical analysis of the relationship between gender and investment decision: A Systematic Literature Review	NAWNEET SUBBA , DR. SUMIT PRADHAN, DR. SHELLY DE PANDIT

<b>SL No</b>	<b>Paper Title</b>	<b>Authors</b>
14	Emission Trading and Reduction, Indian perceptives	DR ANEESH A S, DR VISHNU GOPAN
15	Corporate Sustainability Reporting (ESG) in Developed and Developing Countries: An Empirical Study	CMA DR. MEENU MAHESHWARI , PRIYANKA
16	Green Accounting Research An Analysis of recent themes and direction for the future	VIBHUTIBEN RAJESHKUMAR BHOI, DR. Y. M. DALVADI
17	Financial Fitness: Evaluating the performance of India's public banks using CAMELS	VODNALA CHANDRAMOULY DR. SANJAY J JADHAV

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*Chairman: Prof. Nawab Ali Khan, Aligarh Muslim University, Aligarh*

*Co-chairman: Rev. Dr. Peter Arockiam, St. Xavier's College (Autonomous), Kolkata*

*Link for joining: <https://meet.google.com/nus-fmoj-ivh>*

### Session: Financial Shenanigans (TS I)

Sl No	Paper Title	Authors
1	Assessing Financial Statements: An Analysis Using the Dechow F-Score Model on Adani Ports; Special Economic Zone	DR. R SAMINATHAN
2	Forensic Accounting Awareness Among Practitioners in Delhi and NCR: A Comprehensive Analysis	AAMIR KHAN, PROF. M ALTAF KHAN
3	Ai Financial Reporting and Accounting Shenanigans from Investors Perspective	SAFEEDA K A, DR. GANESH R
4	Promoter Ownership and Leverage: An Analysis of Existence of Agency Problem in FMCG Companies	DR. PINKY MISTRI
5	The Role of Technology in Detecting Fraudulent Financial Reporting Practices	DR. PUSHPENDRA MISRA, DR. ANSHU GUPTA, SUSHIL KUMAR SINGH
6	Recognizing and Preventing Financial Market Fraud Via the Implementation of Income Computation and Disclosure Standards (ICDS)	CA (DR.) LAXMI NARAYAN , DIVYA SONI
7	Impact of Financial Distress and Earnings Management on Financial Performance of NSE 100 Companies: Moderating Role of Corporate Governance	MISS. SUCHEESMITA DASH, DR. SANJEEB KUMAR DEY
8	Cyber Insurance in Contemporary Risk Management Practices: A Comprehensive Exploration of Opportunities and Challenges	DR.A.P.HOSMANI, SANTOSHKUMAR HANGANAKATTI
9	Predicting financial mischief using the perspective of fraud triangle and fraud diamond model: An empirical examination of Indian GSM firms	YAMUNABEN PRAKASHBHAI PARIKH, KAMINI SHAH
10	Fraudulent Financial Reporting in MSMEs: A Study of Prevention Mechanism	PURNIMA MISHRA, SUSHIL KUMAR SINGH, DR. ANIL KUMAR YADAV
11	Detecting Financial shenanigans- Applying Beneish M Score	DR.MAMTA HINDOCHA., DR.JAYESH K PANDYA
12	Digital and analytical tools for financial fraud risk assessment and management of the business risk	KANEEZ FATIMA SADRIWALA
13	Forensic Accounting and Auditing practice	AJIT KUMAR SAHOO
14	Evaluating the Role of Women Directors in Indian Corporate Governance and Performance	RAJENDRA BEHERA, DR. SAMIRA PATRA, PREMANANDA SETHI
15	Financial Literacy and Scam Awareness: A Study on Youth Investment Risks and Prevention	ANUSREE P, DR. SWARUPA R

<b>Sl No</b>	<b>Paper Title</b>	<b>Authors</b>
16	A Systematic Literature Review on Fintech: Trends and Challenges	DR RAUSHAN KUMAR, MR SHIV SWAROOP JHA, PROF PAVNESH KUMAR
17	Revisited the conceptual analysis of financial shenanigans	DR SOHAG JOARDER, MS.PUJA DAS
18	Is Forensic Accounting A Solution to Present Financial Frauds Occurring Across the Globe: A Theoretical Study	SOUMYA MOHANTY
19	Financial Shenanigans in the FinTech Era: Implications for the Banking Sector in India	SHERINE FREDY, DR. G. RAJU
20	Hindenburg Report and Adani Group's Stock Price: A Time Series Examination of the Financial Implications	VISHNUPRIYA.I DR. NIMI DEV. R

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**Date: 22 November, 2024, Time: 2 pm to 6 pm**

*Chairman: Prof. Ananda Mohan Pal, University of Calcutta, Kolkata*

*Co-chairman: Rev. Dr. Joseph Kulandai, St. Xavier's College (Autonomous), Kolkata*

*Link for joining: <https://meet.google.com/tei-adte-nzt>*

### Session: Sustainable Finance, and Investment Issues and Prospects [TS II(A)]

SL No	Paper Title	Authors
1	CSR and Sustainable Finance: A Case Study of Bokaro Steel Limited	KUMARI SUMAN, DR. SANJIV CHATURVEDI
2	Adaptive Market Hypothesis: An Experiment with NSE Data	SUJOY SAMANTA, AMITAVA SAHA, GAUTAM MITRA
3	Individual Attitude for Sustainable ESG Metrics towards Green Finance	DR. A. SHANKER PRAKASH, DR. ANURAG KUMAR GUPTA
4	The Influence of Financial Inclusion on the Sustainability of Microfinance Institutions in India	YASMEEN KHAN, DR. SWARNA PARMAR, PROF. K.S. THAKUR
5	The Emergence and Growth of Neobanks in India: A Comparative Analysis with Traditional Banks and the Key Drivers of Adoption	MONIKA, HEM LATA, DR. MOHIT, DR. RAJENDRA PRASAD MEENA
6	Strategic Approaches to Sustainable Investment in Kerala Tourism Business: Innovations and Insights	HARIKRISHNAN A P, DR. SAJEEV H
7	Sustainable Development Goals: Investing for a Better Future	DR. M.L.VASITA
8	Impact of Sustainability Reporting on Firm Performance: A Study of Select Indian Companies	SANGITA PATRA, MANISH RAJAK , SOURAV DAS, SAPTARSHI DUTTA MAJUMDER
9	Achieving Sustainable Development Goals through Employees Adequate Earnings: An Empirical Assessment in Select Rice Mills of Purba Bardhaman, West Bengal	SOURAV SARKAR, DR. MOHUA DAS MAZUMDAR
10	An Evolution of Sustainable Finance in India	KIRAN MEENA, AAVIDHATA ADHISHTHATA AAKASHREEOM, ABHISHEK SHARMA
11	Catalysts of Financial Prosperity: Unveiling the Interplay of Pollution , Demographic , and Macroeconomic Factors in India's Financial Development	PRASENJIT MAKUR
12	A Study on Digital Financial Inclusion and Customer Satisfaction with Reference to Telangana State	SUMAN PALARAM, DR. P.VARALAXMI
13	FinTech for Financial Inclusion: Bridging Gaps to Achieve the SDGs	RAVI KUMAR, RITU
14	Digital Financial Inclusion - The Growth of UPI in India	SUBHANKAR PARBAT, SREEMOYEE GUHA ROY
15	Green Bond and Climate Finance: A Study from Indian Perspective	PRIYA SEN, MOHUA DAS MAZUMDAR
16	Exploring the Antecedents of Fintech Literacy: A Study of Rural Consumers in Odisha	AMRITA DWIVEDY, PROF SANJAY KUMAR SATAPATHY

<b>SL No</b>	<b>Paper Title</b>	<b>Authors</b>
17	ESG and Systemic Risk Nexus in Indian Banks: Examining the Risk-Mitigation Perspective	DR. ABHIJIT BISWAS, DR. ARINDAM DAS
18	Sustainability and Its Impact on Labour Practices in Jute Industries of West Bengal	SANTANU MAITI
19	Impact of Sustainable Investment Practices of FMCG Companies on their Financial Performance in India	TREESA MARY REJI, DR. RATHEESH R
20	Exploring Success Factors for Crowdfunding Project	BABU LAL GEDAR, DR SHILPA LODHA
21	Adoption of Green Practices and Their Impact on Financial Performance: An Exploratory Study of Odisha Manufacturing Firms	BISWAJIT SAHOO
22	Bridging CSR Knowledge Gaps: Examining Perspectives of Diverse Stakeholders	CMA DR. MEENU MAHESHWARI, PROF. ASHOK KUMAR GUPTA, PRAGYA GAUR
23	Sustainable Finance as a New Financial Investment Model for Sustainable Development of Power Distribution Companies in India	YASHWANT KUMAR
24	An Assessment of Reason-Result Association of Women Empowerment with Financial Inclusion with reference to Urban Slums of Kolkata, India	ATIBA BATUL, DR KEYA DAS GHOSH
25	Digital Financial Inclusion (DFI)- Role of Fintech in Sustainability	DEVANJALI NANDI DAS

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**Date: 22 November, 2024, Time: 4 pm to 6 pm**

Chairman: *Prof. S.S. Bhadouria, IGN Tribal University, Amarkantak*

Co-chairman: *Prof. Bijay Krishna Bhattacharya, Indus Business Academy, Bangaluru*

Link for joining: <https://meet.google.com/ewi-gjbd-jma>

### Session: Sustainable Finance, and Investment Issues and Prospects [TS II(B)]

SL No	Paper Title	Authors
1	Integrating ESG Factors into Banking Strategies: Impact on Financial Performance	MAMATHA V G, DR NIMI DEV R
2	Sustainable Finance as a Catalyst for SDGs: Enabling the Transition to a Low-Carbon Economy and Navigating Challenges and Prospective Directions	RAHUL PAL, DR. MANEESH KUMAR
3	From Complexity to Clarity: Demystifying Carbon Credits for a Sustainable Future	DR. THANSEENA BAI R, DR. JEENA R
4	Sustainable Finance in Agriculture: Evaluating Socio-Economic Impacts of Changing Farming Practices in South 24 Parganas, West Bengal	AMIRUL MIR, DR. MANAS NASKAR
5	Commitment towards a Sustainable Future: ESG Practices of Indian Insurance Companies	V. JAYALAKSHMI, V. ANNAPURNA
6	Use of artificial intelligence in sustainable finance and investment	AFRAH FATIMA, AFRAH FATIMA
7	The Strategic Role of Innovation in Shaping the Nexus between Capital structure decisions and Its Modulating Effect on Stock Returns	DR.MEENU MAHESHWARI, RUPALI LOKE
8	Crowdfunding Sustainable Infrastructure: A Roadmap for Financing India's Green Growth	DR. MUNSHI RAM
9	Perceptions of Financial Inclusion and Its Role in Achieving SDGs: A Case Study of Rangpur Division, Bangladesh	ABU SAYED MD SHAHIDUZZAMAN, AMIRUL MIR
10	Exploring the Green Bond Market: A Comprehensive Review of Current Literature and Future Directions	SAHIDA YEAGSANI, SUMAN KONAR, DR. CHAMELI MANDAL (PANDIT)
11	Expansion of Indian Retail Sector Through FDI: A Systematic Literature Review	NILIM , DR. RAVINDER KAUR
12	The Impact of Adopting Green Banking Practices on Banks; Environmental Performance	HARSHITA DHABHAI, PROF.SHIV PRASAD
13	Role of Technology & Innovation in Sustainable Finance	DR.D.RAJASHEKAR
14	Crowd Funding: A Catalyst for Economic Empowerment of Women	S SAFEENA BEEVI , SHEHNAZ S R, SWOTHI S
15	The Role of Faith-Based Finance in Humanitarian Assistance.	DR. ZAKIR HOSSEN SHAIKH
16	Green Practices of Indian and UK Banks: A Comparative Study	MS. SUMAN



17	Economic Growth of India through Festive Marketing by using Sustainable Means	NIDHI PANDEY DR. VANITA KUMARI SONI
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**Date: 22 November, 2024, Time: 2 pm to 4 pm**

Chairman: *Prof. Amalendu Bhunia, VC, University of Kalyani, Nadia*

Co-chairman: *Dr. Dharen Kr. Pandey, IIM Sambalpur*

Link for joining: <https://meet.google.com/nxj-ejcd-iqu>

### Session: GST Unified Taxation: Accounting Challenges (TS III)

Sl No	Paper Title	Authors
1	Accounting Challenges on the GST Unified Taxation System in India: An Empirical Study	VIVEK OHDAR
2	Telecom in Transition: Evaluating Financial Performance and Idiosyncratic Risk Before and After GST	ANUSREE BOSE, SOM SANKAR SEN
3	Transforming India's Economy: The Impact of GST	MS. PRERNA, MS. ANNU, DR. RAJENDRA PRASAD MEENA
4	GST Compliance and Challenges in MSMEs: A Study with Reference to the Pharmaceutical Industry in India	DR C.K.BUTTAN , SAYED TALHA SAYEED
5	A Study on the Implementation of GST Compliance in India	MS. SHIKHA SINGH, DR. AMIT GUPTA
6	Discovering the Impact of GST on Import-Export Trade: A Full Investigation of the Tax Effects on Goods and Services	DR. KARAN VEER SINGH, DR. RAVI KUMAR
7	Finding correlation in the Impact of Goods and Services Tax on the power looms of Banaras and Bhiwandi	DR. MANISHA PATAWARI, NABIN KUMAR SARAWGI
8	GST: A Double-Edged Sword for Health Insurance Sector in India	DHANYA RAVI L, DR. SAMNAM
9	Emerging Trend in the Compliance of GST Law in India	MS. NITIKA KEWALANI, PROF. ASHOK AGRAWAL
10	GST Execution: Its Impact on Accounting System - A Study	DR. B. CHANDRAKALA NAIK
11	An Analysis Of Goods And Services Tax, A New Tax Regime In India	DR. KRISHNAKUMAR U R SWAPNA K.