

Important Notes for Preparing PPT

(for presentation under regular mode only)

The paper presenters are requested to prepare PPT based on the following guidelines and send the PPT to the designated e-mail ids within 20th November, 2024.

Content of PPT

Slide 1: Title & your Institutional affiliation

Slide 2 - 3: Background of the Paper, Research Gap and Objectives of the Study (if any)

Slide 4: Research hypothesis (if any) and Research Design

Slide 5, 6, 7: Data analysis and interpretation

Slide 8: Conclusion & Managerial application (if any)

Note: Two more slides may be allowed, not surpassing the total time limit for paper presentation

E-mail IDs for sending PPT for 23rd November, 2024

Sl. No.	Session	Date	Session email IDs	Time of Paper Presentation
1	SS-I	23.11.2024	ss1ppt23@gmail.com	3:45pm to 5:15pm
2	SS-II	23.11.2024	ss2ppt23@gmail.com	3:45pm to 5:15pm
3	TS-I	23.11.2024	ts1ppt23@gmail.com	3:45pm to 5:15pm
4	TS-IIA	23.11.2024	ts2appt23@gmail.com	3:45pm to 5:15pm
5	TS-IIB	23.11.2024	ts2bppt23@gmail.com	3:45pm to 5:15pm
6	TS-III	23.11.2024	ts3ppt23@gmail.com	3:45pm to 5:15pm

E-mail IDs for sending PPT for 24th November, 2024

Sl. No.	Session	Date	Session email IDs	Time of Paper Presentation
1	SS-II	24.11.2024	ss2ppt24@gmail.com	10:30pm to 12:15pm
2	TS-I	24.11.2024	ts1ppt24@gmail.com	10:30pm to 12:15pm
3	TS-IIA	24.11.2024	ts2appt24@gmail.com	10:30pm to 12:15pm
40	TS-IIB	24.11.2024	ts2bppt24@gmail.com	10:30pm to 12:15pm
51	TS-III	24.11.2024	ts3ppt24@gmail.com	10:30pm to 12:15pm

46th All India Accounting Conference & International Seminar on Accounting Education and Research

Physical Paper Presentation Schedule

Venue: Science City Convention Centre-Kolkata

Date: 23.11.2024 (3:45 pm - 5:15 pm) Room No: 8B

Chairman: Prof. G Soral, Formerly M.L. Sukhadia University, Udaipur

Co-chairman: Dr. R. Sarvamangala, Bangalore University, Bangalore

Rapporteur: Dr. Abhik Kr. Mukherjee, University of Burdwan, Burdwan

Email ID for sending PPT: ss1ppt23@gmail.com

Session: Accounting Education (SS I)

SL No	Paper Title	Author(s)
1.	An Analysis of Case Studies of Universities Incorporating AI and Automation into Accounting Curriculums: Challenges and Prospects	DISHA KURMI DR. MANVINDER SINGH PAHWA
2.	Perception of Undergraduate Accounting Students Towards Professional Accounting Career in Umari District	PROF.ANSHUJA TIWARI DR.ANKITA JAISWAL DR.BABY DHURVEY MR.REMSINGH HATILA
3.	Impact of Online and Offline Accounting Education in Kerala	DR.EBBY JOSEPH IDICULA RAJESH K P TINA BLOSSOM FRANCIS
4.	A Comparative Study of Financial Performance of Selected Indian Banks Through Camel Rating	DR. DEBARATI GUHA
5.	The Impact of Globalization on Accounting Education: Challenges and Opportunities	DR. ANITA KUMARI UNNATI UBNARE
6.	Integration of ESG Reporting with Accounting Education- A Study on Select Universities of Telangana	SURESH NAKKA DR.E.SHANKER
7.	The Impact of Technology on Accounting Education: Preparing Students for the Digital Future	BHUPINDER SINGH SUNIL
8.	Assessing the Working Capital Management of Reliance Industries Ltd. and Adani Enterprises Ltd.: A Comparative Financial Analysis	GARIMA DOHAR DR. GAUTAM PRASAD
9	Transformation of Accounting Education through AI Customization of its Specializations.	PRAGYA SINGH DR ANIL MEHTA DR MANVINDER SINGH PAHWA
10	Integrating blockchain Technology into accounting education challenges, opportunities, and future directions	SULEKHA CHOURASIYA DR MANVINDER SINGH PAHWA
11	Need of Business Ethics and Corporate Governance in Accounting Education: A Study on Selected Universities in Kerala	DR.N.PRADEEP KUMAR RAISON SAM RAJU
12	The Impact of Artificial Intelligence on Accounting Education	NEERAJ KUMAR DR MANVINDER SINGH PAHWA
13	Effectiveness of Modern Technology in Learning - A Study Based on College Students	DR ASWATHY U DR.KUMARI V K SHYNI

SL No	Paper Title	Author(s)
14	Integrating Predictive Analytics and Automated Auditing: Innovative Approaches to AI and Machine Learning in Accounting Curriculum	SANTOSH N MUNIRAJU M
15	Human Capital Efficiency and Subscription Rate: An Empirical Investigation in the Indian Initial Public Offering Market	DR MAHESH S DR MANJUSHA.R
16	The Impact of Professional Certifications on Accounting Students; Career Aspirations in India	GERGI NEERAJANA SAI NIVEDITHA CHENNA UPENDRA MADDURI PROF. M. VENKATESWARLU
17	The Integration of Artificial Intelligence in Accounting Education in India: Benefits and Challenges	CHENNA UPENDRA MADDURI GERGI NEERAJANA SAI NIVEDITHA PROF. M. VENKATESWARLU
18	The Future of Accounting Education: Trends and Challenges.	BHABYA SINGH DR. MANVINDER SINGH PAHWA
19	Reshaping of Accounting Education through Artificial Intelligence - Prospects and Challenges for Academicians	DR S R GANESH DR BALAJI M NAGESH N
20	Global Trends in Accounting Education: Bridging Gaps Across Borders	MANISHA GUPTA
21	Social Audit and Social Stock Exchange: An Overview and Current Practices in India	DR SUDIPTA SARKAR
22	Enhancing Accounting Education: Leveraging Artificial Intelligence for Professional Development	DR. CHAUDHARY SAKET KUMAR DR. ANUPAM DR. KAUSHAL KUMAR
23	Experiential Analysis of Financial Shenanigans and Their Impact on the Indian Economy	DR. ANKIT ACHARYA DR. RISHI KANT MITTAL DR. MAHENDRA SANKHALA
24	Road Map for Accounts and Management Education in the Digital Era: The Role of E-Learning Platforms	ANAND KUMAR
25	Role of Accounting Education in Changing Scenario in India	DR KRISHNA VEER SINGH CHAHAR
26	A Study of E-Content and Its Impact on Accounting Education	DR. L.S. BANSAL

46th All India Accounting Conference & International Seminar on Accounting Education and Research

Physical Paper Presentation Schedule

Venue: Science City Convention Centre-Kolkata

Date: 23.11.2024 (3:45 pm - 5:15 pm) Room No:19A

Chairman: Prof. M. L Vadera, formerly Manipal University, Jaipur

Co-chairman: Prof. Varsha Sukhadeve, Smt. L.R. T. College of Commerce, Akola

Rapporteur: Dr. Shilpa Lodha, M. L. Sukhadia University, Udaipur

Email ID for sending PPT: ss2ppt23@gmail.com

Session: Accounting Research (SS II)

SL No	Title	Author(s)
1.	Investigating The Evolutionary Dynamics and Socioeconomic Ramifications of Cloud Computing: A Rigorous Bibliometric Analysis	SHAN N S DR. ARUN LAWRENCE
2.	Profitability, Liquidity, and Working Capital Management Analysis in the Indian Steel Sector: A Study of Some Selected Companies	SAHINUJJAMAN
3.	The Nexus of Financial Reporting Transparency and Value Relevance of FVA: An Artificial Intelligence and Machine Learning (AIML) Approach	DR G. SORAL MS. ANTIMA SHARMA DR. SHILPA VARDIA
4.	Impact of Corporate Governance on the Financial Performance of selected BSE30 companies in India	ASHVINKUMAR H. SOLANKI HETAL P. VALA
5.	Assess the financial performance and viability of selected Indian Oil and Natural Gas Companies registered on the Bombay Stock Exchange	DR NIMESH P BHOJAK MR. MOHAMMAD ALI MOMIN DR.ASHISH MATHUR
6.	Banking 5.0: Enriching Excellence with the Synergy of Digital Transformation and Industry Innovation	DR ABHAY KANT DR GUNJAN DHINGRA
7.	Current Scenario and Analytical Study of Electric Vehicles	JYOTI SINGH DR KRISHNA KUMAR VERMA
8.	Banking 5.0: Enriching Excellence with the Synergy of Digital Transformation and Industry Innovation	DR GUNJAN DHINGRA DR ABHAY KANT
9	Impact of Ind AS Adoption on Annual Reports & Readability: The Moderating Role of Audit Quality	DR. ANANYA PAUL DR. CHANCHAL CHATTERJEE DR. DEBDAS RAKSHIT
10	Impact of Fair Value Disclosure Practices as per Ind AS 113 on Financial Performance of Selected NSE Listed Refinery Companies	DEVDEEP BANERJEE DR. BISWAJIT PAUL
11	Impact of Ind-AS Implementation on Value Relevance of Accounting Information: An Empirical Study on Selected Listed Companies in India	PRIYANKA BHATTACHARYA
12	An Analysis of Basic Accounting Practices of Micro Enterprises in Mizoram, North East India	C. LALRINSANGI
13	The Effects of Dividend Policy on Firm Performance: Evidence from the Bombay Stock Exchange.	DR TANOJ MONDAL RAHUL BISWAS

SL No	Title	Author(s)
14	Mapping the Intellectual Structure of Carbon Accounting: A Bibliometric and Co-Citation Analysis of Global Research Trends	MS. HARSHITA JAIN DR. JINENDRA KUMAR JAI
15	Entrepreneurship and funding of innovative Startups: A study with respect to Indian economy	PRIYAJIT RAY
16	Impact of AI Based Healthcare Technologies on Healthcare Financing w.r.t Senior Citizens during Post Pandemic Situation in India	SWARAJ KUMAR NANDAN DR. RAM PRAHLAD CHOUDHARY
17	Artificial Intelligence in Accounting: Shaping the Future of Auditing, Fraud Detection, and Financial Analysis	DEEKSHA CHAURASIA DR. PUNNAM VEERIAH DR. SUNIL S. DESAI

46th All India Accounting Conference & International Seminar on Accounting Education and Research

Physical Paper Presentation Schedule

Venue: Science City Convention Centre-Kolkata

Date: 23.11.2024 (3:45 pm - 5:15 pm) Room No :19B

Chairman: Prof. Pratap Singh Chauhan, Shri Govind Guru University, Godhara

Co-chairman: Prof Santosh Kumar S., Cochin University of Science and Technology, Cochin

Rapporteur. Vineeta Kumari, Magadh University, Patna

Email ID for sending PPT: ts1ppt23@gmail.com

Session: Financial Shenanigans (TS I)

SL No	Paper Title	Author(s)
1	Navigating the Financial Scam of DHFL: A Case Study	DIPANKAR MONDAL PRASENJIT ROY ARINDAM GUPTA
2	Fast trades, Slow Justice: The Ethical Fallout of the NSE Colocation Fraud	ADITHYA BHATT PRATHIKANTAM GADDAM NARESH REDDY
3	Financial Shenanigans and Audit Quality: A Review	DR.MANABENDRA SEKHAR BHADRA
4	Financial Shenanigans in Voluntary Disclosure of Financial Reports: A Study on Select Pharmaceutical Companies In India	DR. G YAKAIAH DR VENKATESH MADDENI
5	Financial Shenanigans in Banking Sector - A Comparative Study on State Bank of India and Yes Bank	DR. VENKATESH MADDENI MRS. HALEEMUNNISA
6	Exploring Underlying Dimensions of Statutory Auditors Ethical Responsibility based on Users Perceptions	DR. MITRENDU NARAYAN ROY PROFESSOR (DR.) SIDDHARTHA SANKAR SAHA
7	Related party frauds and corruption in corporates: Perspectives of Hyderabad Chartered Accountants Post-Hindenburg ,SEBI-Adani controversy	PROF. INDRAKANTI SEKHAR PUNNA AJAY KUMAR
8	Impact Of Financial Shenanigans on The Trading Behaviour of Individual Investors: A Case Study of Cuttack and Khordha District	DR. SUMANTA BEHERA DR. SAMIRA PATRA
9	Banking on risk: An Empirical Study of Customer Awareness about Banking frauds in Madhya Pradesh	DEEKSHA JAIN DR. MANVINDER SINGH PAHWA
10	Detecting Financial Shenanigans using Beneish M-Score and Roxas M-Score Models: Evidence from Selected Indian Banks	DR. JOY CHAKRABORTY
11	Does Corporate Social Responsibility influence the relationship between Corporate Governance and Financial Performance? Witness from Public Sector Insurance Companies	BIDEHARANJAN SWAIN SANJEEB KUMAR DEY
12	Does ownership structure affect the likelihood of corporate financial distress? Insights from Indian listed firms	IBRAHIM HUSSAIN DR. TUTUN MUKHERJEE

SL No	Paper Title	Author(s)
13	Does Fraud Triangle Motivates Financial Shenanigans? A Study on Select NIFTY 50 Companies.	WILSON PETER MINZ SHUBHADIP KUSHARI GOUTAM BHOWMIK
14	Impact of Artificial Intelligence on Accounting Practices: A Shift from Manual to Automated Systems	ASHISH PAREEK ABHISHEK PAREEK
15	Forensic Audit Curtailing Frauds	DR. BEENA S. BRAHMAN
16	Impact of Selected Macroeconomic Variables on Global Competitiveness Index of SAARC	DR SUBRATA ROY SURJEET KUMAR
17	Cash Flow Sensitivity of Cash: Indian Evidence from GMM Approach	ANANTA KUMAR SAHOO TUSHAR BISOYI DR. MAHESWAR SETHI
18	Impact of recent corporate governance reforms on fraud prevention in India: effectiveness and challenges	ANUPAM CHAUDHARY DR. RASHMI AGRAWAL
19	Does Better Accrual-Quality Ensures Higher Shareholders Wealth?	SOMNATH BANERJEE ABHIJIT BISWAS DIPANWITA MAJUMDER BISWABANDHU PAL
20	Spillover in Selected Emerging Economies: Based on the TVP-VAR technique	UMAR YUSUF SHAFIQ FAREED
21	Assessing Financial Shenanigans: Cases from India	DR. MANISHA VERMA PROF. RAJANIKANT VERMA DR. URMILA BHARTI
22	Unveiling The Deceptive Practice: An In-Depth Conceptual Analysis Of Financial Shenanigans	DRASHTI A. DHABALIYA CHITRALEKHA H. DHADHAL
23	Financial Shenanigans and the Protection of Shareholders' Rights: Safeguarding Integrity in Corporate Governance	DR SHIJINA A S
24	Unveiling the Impact of Financial Shenanigans on Investor Buying Behavior: Analyzing Market Reactions and Long-term Valuation Effects	DR RASHI KESH DR VED PRAKASH

46th All India Accounting Conference & International Seminar on Accounting Education and Research

Concurrent Paper Presentation Schedule

Venue: Science City Convention Centre - Kolkata

Date: 23.11.2024 (3:45 pm - 5:15 pm) Room No: 18A

Chairman: Prof. Siddhartha Sankar Saha, University of Calcutta, Kolkata

Co-chairman: K.A. Goyal, J.N.V. University, Jodhpur

Rapporteur: Dr. Ajesh S.R., KSMD College, Kerala

Email ID for sending PPT: ts2appt23@gmail.com

Session: Sustainable Finance & Investment: Issues & Prospects [TS II (A)]

SL No	Paper Title	Author(s)
1	Green Bond and Sustainability: Envisioning Knowledge Foundation and Thematic Trend through Bibliometric Analysis	MR. SUDIPTO DEY MS. SANDHYA KRI SHAW MR. SUMANTA MAJUMDER DR MANIDIPA DASGUPTA
2	Navigating Sustainable Finance Research: A Literature Review	DHAREN KUMAR PANDEY JATIN KUMAR JAISWAL POOJA KUMARI VINEETA KUMARI
3	Exploring Entrepreneurship and Crowdfunding Research: Findings from Bibliometric Analysis	VISHNU NS DR. SANTHOSH KUMAR S
4	Driving Green Banking Adoption: Insights Of Customer Perception From Warangal District	DR. P. RAJIREDDY DR. RAJENDER KATLA
5	An Analysis of Investment Preferences Among Salaried Employees	ARDRA C S LT. DR. REGINA SIBI CLEETUS
6	The Role Of Green Finance In Enhancing Energy Efficiency And Promoting Sustainability: A Case Study Analysis	MS. DAKSHA PARMAR DR. JAYESH K. PANDYA
7	Empowering India's Green Future: Evaluating Current Sustainable Financing Initiatives and Future Prospect	DR. DIBYANSH RAI DR. DHARMENDRA SINGH
8	Nexus between Sustainability Reporting Disclosures and Financial Performance: A Study on Selected Private Sector Banks in India	ARTI PROF. L. N. KOLI
9	Exploring Sustainable Finance: A Review And Research Agenda	DR. SHAILESH N. RANSARIYA PROF SANJAY J BHAYANI
10	Study of Mutual Fund Investment Intention and Financial Risk Behavior: Regarding Tier 3 & 4 Cities in India	POOJA SINGH
11	The Role of Financial Institutions in Advancing Socially Responsible Investing: An Empirical Investigation in context of selected Indian Banks	DISHA KURMI DR. MANVINDER SINGH PAHWA
12	Reviewing Old Pension Scheme: An Exploratory Study Of Selected State Universities Of Rajasthan	DR. MANISH VADERA
13	National Pension Scheme, Lack Of Awareness Among Non-Government Employees.	DR. VINEETH CHANDRA K.S RESHMA PILLAI S
14	A Study On Determinants Affecting The Investment Decisions Of Individual Investors In Odisha State	DR. SAMIRA PATRA

SL No	Paper Title	Author(s)
15	Technological Solutions in the Agriculture Sector and Sustainability through ESG	ANANDAPADMANABHAN S DR. N. PRADEEP KUMAR
16	Sustainable Finance: Innovations, Challenges and Opportunities in Economic Development	RAJ MAURYA MADHURI YADAV M. SANJOY SINGH SUKANTA KUMAR BARAL
17	Consumer Perception and Satisfaction: A Study on Green Banking Initiatives	SARATH SAJAN DR. RUBY S GREESHMA SAJAN
18	Impact Of Financial Inclusion On India's Economy: Insights From The Panel Structure	DR. SHANTANU GHOSH DR. GIRIJASANKAR MALLIK
19	An Empirical Study of Awareness and Knowledge of Green Finance among University students in Rajasthan	PROF SHIV PRASAD DR. VEENA KUMARI
20	Greenwashing in Sustainable Finance: Identifying and Mitigating Risks for Investors	PROF. J. K. JAIN TANUL JAIN SUBHASH GUPTA
21	Digital Currencies And Sustainable Finance: Bridging The Gap With CBDCs	DR. URMILA BHARTI PROF. RAJANIKANT VERMA DR. MANISHA VERMA
22	Impact of Sustainable Investment on Financial Performance, Industry-wise Analysis	DR DHANYA K A DR. SHEHNAZ S R
23	A Study on Impact of Pradhan Mantri Awas Yojana on Standard of Living of Rural People in Murshidabad District, WB	MOHD ABU KALAM DR. MANAS NASKAR
24	Developing India's Climate Finance Taxonomy: A Comprehensive Framework For Sustainable Development	PREETHI KARLAPUDI CMA. DR. GADDAM NARESH REDDY

46th All India Accounting Conference & International Seminar on Accounting Education and Research

Concurrent Paper Presentation Schedule

Venue: Science City Convention Centre- Kolkata

Date: 23.11.2024 (3:45 pm - 5:15 pm) Room No: 18B

Chairman: *Prof. A.P. Pati, North eastern Hill University, Shillong*

Co-chairman: *Prof. Tanupa Chakraborty, University of Calcutta, Kolkata*

Rapporteur: *Dr. Vikas Kumar, R.S. Mahavidyalaya, Obra*

Email ID for sending PPT: ts2bppt23@gmail.com

Session: Sustainable Finance & Investment: Issues & Prospects [TS II (B)]

SL No	Paper Title	Author(s)
1	Relationships among the Stock Markets of BRICS Nations during the Financial Crisis of Covid-19	DR. MITRENDU NARAYAN ROY PROF. (DR.) SIDDHARTHA SANKAR SAHA
2	Assessing The Impact Of ESG On Financial Performance Of Insurance Companies In India: An In-Depth Study	GOURI SHANKAR SETHI PROF. (DR.) KISHORE KUMAR DAS
3	Nexus Between Sustainability Reporting Disclosures and Financial Performance: A Study of Private Sector Banks in India	ARTI PROF. L. N. KOLI
4	Economic Growth of India through Festive Marketing by using Sustainable Means	NIDHI PANDEY DR. VANITA KUMARI SONI
5	Consumer Perception And Satisfaction: A Study On Green Banking Initiatives	SARATH SAJAN DR. RUBY S GREESHMA SAJAN
6	Sustainable Finance Practises In Mutual Fund: A Case Study Of Ranchi	MANSI PANDEY
7	Does Corporate Announcement Generates Abnormal Returns: An Analysis using FF3 Model	SUNIL KUMAR
8	Green Investments and Economic Development: Insight from across the South Asian Countries	MANTOSH SHARMA ROHAN PRASAD GUPTA SAILZA SHARMA DR. BAPPADITYA BISWAS
9	Does Corporate Sustainability Influence Ownership? Evidence from India using System GMM Approach	SOUGATA MONDAL SANJIB MITRA
10	Investigating The Influence Of Green Marketing Practices On Consumer Purchase Behavior	PROF. P. VARALAXMI RAMAKRISHNA RAMAGIRI
11	An Assessment Of Artificial Intelligence On E-Commerce Development	DR. MANGU RAM
12	From Financial Growth to Green Initiatives: Analysing Tata Power's Financial Performance and Sustainability Metrics	DR. BIPLAB SAHA
13	Unlocking Investor Insights: Exploring Driving Forces for Sustainable Finance in Kolkata	SANHATI SENGUPTA DR. SARBANI MITRA
14	Social impact assessment based on social wealth generated through CSR spending in India from financial year 2014-15 to 2022-23	DR. MAHASWETA BHATTACHARYA

SL No	Paper Title	Author(s)
15	Performance Evaluation of Bombay Stock Exchange Small and Medium Enterprises Initial Public Offering Index: A Guide towards Sustainable Investment	DR. SEBANTI SHOW
16	Sustainable Financial Services: A Key to Sustainable Economic Development	BALABHADRA VAMSRIDHAR PROF. K. RAJI REDDY
17	Post Covid Movements in the Capital Market, A Study on National Stock Exchange	DR. ARUN LAWRENCE PROF GABRIEL SIMON THATTIL DR. TOM ANTONY
18	The Nexus between Environmental and Social Costs (ENVSC) Firm's Value: A Study on Nifty 50 Companies	UMMATUL FATMA AMITAVA MONDAL
19	The Growth of the Sustainable Fund Market and its Contribution to Development Financing during 2017-2024.	KOMAL RATHI DR AWADHESH KUMAR TIWARI
20	Significant Impact of Digital Media Channel on Generation Z in Promoting Green Bond, Climate financing and Carbon Credits	NIDHI CHAURASIA DR. RISHABH SAXENA
21	An Empirical Study on Self-Help Groups (SHGs) of Siliguri Contributing to Sustainable Development Goals (SDGs) Through Financial Inclusion	DR NARAYAN PRASAD DR MUKESH SAHA
22	The Account Aggregator System: India's Future of Digital Finance in the MSME Sector	PROF. KRISHN A. GOYAL DIVYA SONI SUDHA BISHNOI
23	Achieving Sustainable Development Goals in Healthcare Infrastructure: A Study of Selected Nifty-50 Companies	DR SANBAD BANERJEE
24	Intellectual Capital and R&D Synergies: A Study of Their Impact on Stock Returns in High-Tech Firms	CHIRAG KUNDALIA DR. V KAVIDA
25	Exploring the Effects of Financial Inclusion on the Behaviour of Female Investors	PRAGYA AGRAWAL DR. SANJEEVA SHUKLA
26	Revisit of Global Research on Carbon Border Tax: A Systematic Review	DR. EKTA KUMAWAT PROF. SHURVEER SINGH BHANAWAT

46th All India Accounting Conference & International Seminar on Accounting Education and Research

Concurrent Paper Presentation Schedule

Venue: Science City Convention Centre-Kolkata

Date: 23.11. 2024 (3:45 pm - 5:15 pm) Room No: 8A

Chairman: Prof. S.P. Aggarwal, South Asian University, New Delhi

Co-chairman: Prof. Indrakanti Shekhar, Osmania University, Hyderabad

Rapporteur: Dr. Lalit Kr. Joshi, Kazi Nazrul University, Asansol

Email ID for sending PPT: ts3ppt23@gmail.com

Session: GST – Unified Taxation: Accounting Challenges (TS-III)

Sl No	Paper Title	Author(s)
1	Mapping the Literature on GST and Insurance: A Bibliometric Approach	HAREESH KUMAR THUMMALAPALLY
2	A Case Study On Complexities In Accounting In Identification And Treatment In The Context Of ITC, Supply, Export And Exempt-Export For GST In India	JATIN GAUTAMBHAI VAGHELA DR. YAGNESH M. DALVADI
3	Customer Perception towards Goods & Service Tax (GST) in India: A Study	PROF. V. APPA RAO DR. VENKATESH MADDENI
4	Pre and Post performance of GST in India	PROF. INDRAKANTI SEKHAR BOORA SNEHA
5	Impact of Financial Decisions on Tax Planning: An Analysis of the Indian Automotive Industry	ARJUNA KUMAR MAHARANA PRIYABRATA PANDA
6	Understanding and Challenges of GST: Assessing Their Impact on Tax Professionals; Perceptions in India	AMIT GUPTA ADITI SARAWAGI DR. M. SANJOY SINGH PROF. (DR.) SHAILENDRA SINGH BHADOURIA
7	GST, Unified Taxation, Accounting Challenges	PRATAP RAJKUMAR LALWANI DR. VARSHA SUKHADEVE
8	GST- Reflections Of Small Traders In Telangana State.	DR. D. RABINDRANATH SOLOMON DR. SRINIVAS BARLA
9	The Impact of Goods and Services Tax (GST) Reforms on India's Fiscal Policy: A Critical Analysis of Budget 2024	DEEKSHA CHAURASIA DR PUNNAM VEERAAIAH SHWETA CHAURASIA
10	Attitude of Retailers towards GST in Kerala with special reference to Kannur District	DR. NISAMUDHEEN T KRISHNA NAMBIAR ARCHANA KEMANABALLY
11	Assessing the Effects of the GST on the Indian FMCG Sector under Wavelet Coherence Analysis	RAKTIM GHOSH BHASKAR BAGCHI DEBJANI KUNDU
12	Role of Technology in GST Implementation: A Critical Analysis	MR. NIKHIL KUMAR

Sl No	Paper Title	Author(s)
13	The Impact of GST Implementation on Small and Medium Enterprises (SMEs): A Comprehensive Analysis	PANNA LAL PANKAJ KUMAR MAHATO CHHATRADHARI PRASAD PRAGATI KUMARI
14	Impact Of GST On Hotel And Tourism Industries In India: A Study Of Customer Perception	SHIKHA SAHU PROF. MANVINDER SINGH PAHWA
15	Impact Of GST On Export And Import In India	ABHIJIT PARAMAGURU PUJA SAHOO
16	Integrating selected Petro Products under GST: Its impact on revenue generation and retail selling prices in major Indian Metropolitan cities	TONOY DEY AYAN BANERJEE
17	Impact of GST Compliance on profitability of Small and Medium Enterprises: A Critical Analysis	RAKESH CHANDRA SAHOO SWASTIK SUMAN SATAPATHY DR. BRUNDABAN SAHU
18	Goods And Service Tax Before And After Analysis	SONAM AHIRWAR DR. MANVINDER SINGH PAHAWA
19	Role and Importance of GST in Self-Help Groups in India	SHUBHAM SINGH PROF MIRZA SHAHAB SHAH RANA ROHIT SINGH

46th All India Accounting Conference & International Seminar on Accounting Education and Research

Physical Paper Presentation Schedule

Venue: Science City Convention Centre-Kolkata

Date: 24.11.2024 (10.30 am - 12.15 pm) Room No:19A

Chairman: Prof. M. L Vadera, Formerly Manipal University, Jaipur

Co-chairman: Prof. Varsha Sukhadeve, Smt. L.R.T. College, Akola

Rapporteur: Dr. Shilpa Lodha, M.L. Sukhadia University, Udaipur

Email ID for sending PPT: ss2ppt24@gmail.com

Session: Accounting Research (SS II)

SL No	Paper Title	Author(s)
1	Asset and Liability Management : A Study on Top Five Private Sector Banks in India	DEBAMITRA DALAL
2	An Empirical Inquiry into the Impact of Capital Structure on Firm Value with reference to Select Indian Construction Companies	SAMPRITI MONDAL SUSANTA MITRA
3	Impact of R&D Expenditure on financial performance: Evidence from BSE 100 companies	SK SAJIT MALAY KUMAR GHOSH
4	Impact of COVID-19 on Accounting-Based Performance Measures of Indian Pharmaceutical Companies: A Pre and Post Pandemic Analysis	MS FARHANA KHATOON DR RANJIT KUMAR PASWAN
5	Geopolitical Risk Sensitivity, Ownership Structure and Corporate Cash Holdings: A GMM Approach	DR. MAHESWAR SETHI SAKTI RANJAN DASH DR. CHANDRIKA PRASAD DAS DR. SUMAN BINDU
6	Determinants of Corporate Borrowings: Evidence from Indian Manufacturing Firms	SURYA NARAYAN BEHERA DR. MAHESWAR SETHI
7	Does Intellectual Capital Disclosure in Integrated Reports Affect Firm Value? Evidence from Indian Chemical Industry	SRADHA SUBHADARSHINI JENA DR. MAHESWAR SETHI DR. LALIT MOHAN PATTNAYAK
8	Corporate Governance Attributes and Intangible Asset Disclosure: An Empirical study of Indian Automobile Companies	MR GIRISH KUMAR SAHOO DR RABINDRA KUMAR SWAIN DR CHANDRIKA PRASAD DAS
9.	Financial Distress Prediction using Univariate Analysis: A Study on Select Indian Companies	PRADIP BHABAK SUMIT KUMAR MAJI
10	Does the Readability of Annual Reports Influence the Performance of Indian Companies? Exploring the Moderating Role of Corporate Governance	JYOTISANKAR MISHRA
11	Examining the Changing Field of Management Accounting in the Light of Advanced Technologies: A detailed study.	MS. RITWIKA BHATTACHARYYA MR. SWARNENDU DAS MR. SOURAV KUMAR DAS MS. ANANYA CHAKRABORTY MR. ABIR ROY
12	Gender Diversity and Director Remuneration: A Study on Indian Listed Automobile Industry	MOU BHADRA KHUSHBOO GUPTA PRADIP KUMAR SAMANTA

SL No	Paper Title	Author(s)
13	An Empirical Study of Students Awareness about Environmental Accounting	ROSHAN SINGH SANJANA SINGH DR MANVINDER SINGH PAHWA
14	An Empirical Study of Awareness among Students about Indian Accounting Standards and Its Applicability	SANJANA SINGH ROSHAN SINGH DR MANVINDER SINGH PAHWA
15	Corporate Risk Disclosure in Uncertain Times: An Analysis of Indian Listed Companies During the Covid-19 Pandemic	SAHAJAN NAYAK
16	Analysis of Profitability of Selected Small Cap Pharmaceutical Companies listed in Indian Stock Market: An Empirical Study using TOPSIS method.	BIPLOB CHOWDHURY DR. SOMNATH DAS
17	Fiscal Health Assessment of Municipal Corporations of Rajasthan: An Analytical Study	CMA DR. MEENU MAHESHWARI HEMLATA TAK
18	The Impact of GST Implementation on SMEs in India: An Accounting Perspective (A Study on the SMEs of Rajasthan)	AARTI CHOPRA DR. RAVI KANT MODI
19	Islamic Banking in Bangladesh: A Comparative Study on Performances of Two Selected Banks during Pre and Post Pandemic Period	DR HANZALA AWAIS DR RAM PRAHLAD CHOWDHURY
20	Carbon Accounting- A New Horizon in Accounting	DR. BINDU K Dr. Rajitha C R.
21	BRSR - from BRR to BRSR Core: A Tool of Corporate Accountability & sustainability with special reference to Reliance Industries	SUMEDHA MAJUMDER DR. DILIP BARIK

46th All India Accounting Conference & International Seminar on Accounting Education and Research

Physical Paper Presentation Schedule

Venue: Science City Convention Centre-Kolkata

Date: 24.11.2024 (10.30 am - 12.15 pm) Room No: 19B

Chairman: Prof. Pratap Singh Chauhan, Shri Govind Guru University, Godhara

Co-chairman: Prof. Santosh Kumar S., Cochin University of Science and Technology, Cochin

Rapporteur: Dr. Vineeta Kumari, Magadh University, Patna

Email ID for sending PPT: ts1ppt24@gmail.com

Session: Financial Shenanigans (TS I)

SL No	Paper Title	Author(s)
1	The Role of Beneish M-Score and Altman Z-Score in Identifying Financial Manipulation and Predicting Bankruptcy in Publicly Traded Companies	KRISHNA KUMAR DUBEY JYOTSNA DWIVEDI RIYA GUPTA PROF. SHAILENDRA SINGH BHADOURIA
2	Impact of Intellectual Capital on Financial Performance: An Empirical Study Of The Indian Banking Sector	SAMAPTI CHATTERJEE KHALID KHAN
3	Detecting Earnings Management The Use of Financial Shenanigans in Corporate Financial Reporting within the IT Industry	DR MOHAMMED KHURSID PRANAB RATH
4	The Impact of Banking Scams on the Stock Market: A Study of Selected Banks	DR. KAMPELLI ARJUN
5	A study on Forensic Accounting for Fraud Detection and Prevention	SANAJNA SINGH ROSHAN SINGH DR. MANVINDER SINGH PAHWA
6	Exploring Insider Trading Signals in Select Bank Mergers: An Examination of Equity and Option Pricing Dynamics	SUSHAMA R PATRICK ANTHONY
7	Accounting Fraud: Impact on Investor Confidence	DR LAXMAN RAM PALIWAL MR RIYAZ ALI
8	Credit Risk Productivity in Indian State-Owned Banks During Pre- and Post-Merger Period	MS TANU SHARMA PROF PRAMOD KUMAR
9	Predicting Financial Stability and Soundness of Indian Pharma Industry: An Application of ALTMAN-Z Score Model	SK RIZWANUL HODA BHAGABAT BEHERA
10	A Comparative Analysis on Financial Planning among Urban and Rural People in Odisha: A Case Study of Khordha District	ARATI PRIYADARSHINI SAHOO SONI GUPTA
11	Behavioral patterns and psychological triggers behind financial misconduct: An empirical study	K VARUN PRASOON SHRIVASTAVA
12	Investment Volatility Metrics: A Critical Appraisal of Beta Inference in Asset Pricing	AMIT KUNDU BARENDRA NATH CHARKABORTY
13	The Role of Artificial Intelligence in Enhancing Banking Security and Fraud Detection	ASHUTOSH SINGH DR. MANVINDER SINGH PAHWA

SL No	Paper Title	Author(s)
14	Exploring the Interrelationship Between Financial Shenanigans, Corporate Governance, and Financial Performance in Indian Pharmaceutical Companies	DEBABRATA SHARMA SANJEEB KUMAR DEY
15	Financial Shenanigans and Financialization of Commodities: A Study on the Indian Commodity Markets	DR SABAT KUMAR DIGAL DR SUMITRA MURMU
16	The Moderating Impact of Women Directors on the Linkage between Earnings Management and Corporate Governance: A System GMM Approach	RAJASHRI CHATTERJEE DR. DEBDAS RAKSHIT ANANYA PAUL
17	Role of Indian Accounting Standard to Curb Financial Shenanigans	SUNIL KUMAR
18	A Comparative Analysis on Financial Planning among Urban and Rural People in Odisha: A Case Study of Khordha District.	SONI GUPTA ARATI PRIYADARSHINI SAHOO
19	Relationship between Some Firm-specific Factors and Real Activity Based Earnings Management: A Study on Indian Food Processing Industry	AMARDEEP PRAMANIK SOM SANKAR SEN
20	Corporate Governance Disclosure Practices: A Study Based on Top Ten Selected Companies in India	DIPAK JAISWAL DR. BISWAMBHAR MANDAL
21	Impact of Regulation on Rounding-up of Reported Net Income	RACHAPPA SHETTE
22	Investigating Earnings Manipulation in Financial Institution: An Empirical Study with the Beneish M-Score	PRACHI PANDEY MANSHI DANGI
23	A Comprehensive Review of Manipulative Practices, Their Impact on Financial Performance, and Detection Models	KOMAL PROF. S. S. MISHRA
24	The Dark Side of Financial Reporting: How Accounting Fraud Impacts Investor Trust in India	DR SULEENA V S
25	Fraudulent Financial Reporting Practices	DR.SHAILAJA PARMAR
26	Forensic Auditing: A Radical Approach to Sustain the Ethical Compliance by Mitigating Frauds in an Organization.	ANANYA BASU ROY CHOWDHURY PROF. RAM PRAHLAD CHOUDHARY
27	Financial Shenanigans in India: A Study	DR. NILESH MEGHJIBHAI MARVANIYA
28	Dark side of Disclosure in Financial Statements of Select Banks - An Appraisal	PROF. PASUNURI AMARAVENI CHANDANA KILARI
29	Has the Pandemic Stimulated Financial Shenanigans? Evidence from Dairy Companies in India.	BIKI DIGAR SOMALI DEB DR. BRAJABALLAV PAL
30	Evaluating Financial Evidences and Early detection of Financial Shenanigans A study in India	ABHISHEK LAL DR. MANOJ KUMAR SHWETA PAUL

46th All India Accounting Conference & International Seminar on Accounting Education and Research

Concurrent Paper Presentation Schedule

Venue: Science City Convention Centre-Kolkata

Date: 24.11. 2024 (10:30 am – 12:15 pm) Room No: 18A

Chairman: Prof. Siddhartha Sankar Saha, University of Calcutta, Kolkata

Co-chairman: Prof. K.A. Goyal, J.N.V. University, Jodhpur

Rapporteur: Dr. Ajesh S.R., KSMD B College, Kerala

Email ID for sending PPT: ts2appt24@gmail.com

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

Sl No	Paper Title	Author(s)
1	Financial Stress and the Pursuit of Well-being: A Gendered Perspective on Sustainable Finance	ARYASREE M PROF. (DR) MINI JOSEPH
2	The Impact of Sustainable Investment on Financial Performance	ROSNA P JOHN
3	The Role of Sugar Industry in Sustainable Investment of India: An Overview	PROF. AUDHESH KUMAR DR. GYAN PRAKASH
4	How Environmental Protection Investment Contributes the Sustainable Development Across the Select Asian Emerging Economies? A Comparative View	DR. BISWAJIT PAUL PRIYAJIT KUMAR GHOSH
5	The Influence of Infrastructure to Achieve Sustainable Development in Asian Developing Countries: Empirical Evidence from Panel ARDL Approach	PRIYAJIT KUMAR GHOSH DR. BISWAJIT PAUL
6	A Comprehensive Analysis of the Impact of User Experience, Security, and Accessibility on Customer Satisfaction in Digital Payment Systems	DR RASHI KESH DR VED PRAKASH
7	Assessing The Financial Viability Of Sustainable Investing: A Performance Based Analysis	CA ROUNIKA DHOOT DR. MANGU RAM
8	The Role of ESG In Predicting Financial Risk In Indian Banking Sector: A Cross-Sector Analysis	RASMIREKHA SAHOO PROF. (DR.) KISHORE KUMAR DAS
9	Impact of ESG Disclosure Scores on Financial, Operating and Market-based Performance: Evidence from NSE-100 Companies	DR SHILPA LODHA KAPIL SHOBHWANI
10	Impact of Corporate Social Responsibility and Sustainability Disclosure on Financial Performance: An Analytical Study of Indian Banking Sector	DR. VIVEK SHARMA CS. SURTI SHARMA
11	FinTech Adoption Services among Indian Users: How Digital Awareness and Financial Literacy Impact Sustainability	KIRAN MISHRA
12	Green Reporting, Greater Value? Exploring the Link between Sustainability and Profitability in Automobiles	PARNVI NIGANIYA DR. SUSHAMA YADAV
13	Enhancing Managerial Performance in the Oil and Gas Industry through ESG Adoption: An Analytical Approach	POOJA BHARTI PROF. ARVIND KUMAR
14	Investment Awareness on Gold Investment Schemes Among Women Investors in Thiruvananthapuram	AL-ASJAD.A PROF. (DR) KUMARI V.K SHYNI

Sl No	Paper Title	Author(s)
15	Financial Sustainability of Market Through Digital Advertisement	SHANSKAR JAIN
16	The Impact of Greenwashing on Sustainable Finance and Investment Decisions: Corporate Practices and Investor Perception in India	PATRICK ANTHONY SUSHAMA R
17	Exploring the Link between Capital Structure and ESG Ratings: Evidence from Indian Companies	THASNEEM J DR. ARUN LAWRENCE
18	Sustainability and Borrowing Costs: A Study on ESG's Influence on Debt Financing for Indian Firms	PROF ANIL KUMAR NIKITA
19	Sustainable Finance and Digital Currency : Attitude of Investors	BEYONA BENITTO MUSSOLINI DR SANGEETHA S
20	Economic Growth with Social Equity: Role of Sustainable Finance in Kerala Development	DR SHYNI K S DR SAMNA M DR. ANSI. RAHILA
21	Sustainable Finance and Investment : Issues and Prospects	MITHILESH KUMAR PROFESSOR DR. MIRZA SHAHAB SHAH
22	Impact of Corporate Sustainability Reporting on Investor's Investment Decision Making: A Survey of Bilaspur District of Chhattisgarh	SOURABH KUMAR PANDEY DR. VINOD KUMAR VISHWAKARMA PRASHANT PATHAK
23	Comparative Risk and Return Analysis of Equity Schemes: NPS (Tier I and Tier II) vs. ELSS	SAROJ MAHATO DR. AMALENDU SAMANTA
24	A Study on Green Bonds-Role and Scope in India's Financial and Fiscal Landscape	SOMNATH SATPATHY
25	Exploring the Role of Artificial Intelligence in Promoting Sustainability in Finance and Investment	PROF. H. K. SINGH DEVARSHI SINGH
26	A Comparative Analysis of Manufacturing Employment and GVA Share in India	DR. GAUTAM PRASAD MS. GARIMA DOHAR
27	Corporate Sustainability Reporting Practices: A Study of Selected Indian Two-wheeler Companies	ABHIK KUMAR MUKHERJEE ARIJIT SAHA
28	Crowdfunding as a Catalyst for Growth and Sustainable Financing Option among MSME: A Case Study in Howrah District, West Bengal	SNEHA GHOSH DR. MANAS NASKAR
29	Does Sustainable Investment Practices Strengthen the Financial Performance of the Indian Banking Industry?: An Analytical Approach	SHRADDHA THAKUR PROF. ARVIND KUMAR
30	A Comprehensive Study of Corporate Social Responsibility for Sustainable Practice Cosmetic Brand: A Study on Female Behavior	TANU GARG DR. RISHABH SAXENA
31	Carbon Credit Trading in India: A Catalyst for Sustainability or a Corporate Shield?	SHRIPAD RAMCHANDRA MARATHE SUNNY SONU PANDHRE
32	An Empirical Study on Disclosures of CSR Activities of Select Public Sector Enterprises (PSEs) in India	SUDIPTA SAHA ROY

46th All India Accounting Conference & International Seminar on Accounting Education and Research

Concurrent Paper Presentation Schedule

Venue: Science City Convention Centre-Kolkata

Date: 24.11.2024 (10:30 am – 12:15 pm) Room No: 18B

Chairman: Prof. Pranam Dhar, West Bengal State University, Barasat

Co-chairman: Prof. Tanupa Chakraborty, University of Calcutta, Kolkata

Rapporteur: Dr. Vikas Kumar, R.S. Mahavidyalaya, Obra

Email ID for sending PPT: ts2bppt24@gmail.com

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

SL No	Paper Title	Author(s)
1	Financial Inclusion Imperatives: Dissecting Demand and Supply Side Barriers	DR. AJESH S. R. PROF. (DR.) RESIA BEEGAM S.
2	Sustainable Finance for Creating Greener Jobs in India: The Role of Investors	ANKITA YADAV DR. MIRZA SHAHAB SHAH
3	Assessing The Effectiveness of Business Responsibility Reporting (BRR) in Enhancing Sustainability Practices among Indian Firms	DR. D. RAJAGOPAL
4	ESG and Financial Performance of Indian Firms: The Mediating Role of Carbon Intensity	GANESH PRASAD PANDA DR. ELINA KANUNGO PROF. DEVIKA AGARWAL
5	The Evolution And Impact of Financial Inclusion Strategies in India: A Comprehensive Analysis	DR. BURLA NARESH DR. GUNDA SRINIVAS
6	Unlocking Sustainable Growth: Analyzing the Challenges and Opportunities of Sustainable Finance in Emerging and Frontier Markets	PRIYANKA JAISWAL UMA BHARTI DHURVEY PROF. SUKANTA KUMAR BARAL
7	Achieving Sustainable Development Goals through Financial Inclusion: An Indian perspective	SUKANYA BHATTACHARYYA
8	Can Reputation be Improved by Superior Governance Practices? An Empirical Investigation	SWATILEKHA DATTA ARINDAM GUPTA
9	Kerala's Vacant Houses: Exploring Sustainable Finance Solutions and the Role of SDGs in Housing Investment	DR. DIANA ANN ISSAC
10	Linkage between ESG and Firm Performance: A study with Reference to Select Indian Companies	DR. SUTANUKA SHAW DR. DEBDAS RAKSHIT KIRANMAY BERA PAYEL CHATTERJEE
11	Women Entrepreneurship on Digital platform: A Case Study of Twin City of Odisha	KEYARANI MONDAL DR. RUPSA MAHAPATRA
12	Exploring the Essence of Sustainability: The Dynamic Relationship Between Macroeconomic Factors and Carbon Emissions in SAARC Countries	ANIL KUMAR MOHANTY DR. ANUP KUMAR ROY
13	The Grey Side of Bitcoin: Exploring the Environmental Impacts of Bitcoin Mining	EMMANUVAL J ANNJOE J PALATHRA PRASEEDHA S J ABIN ABRAHAM

SL No	Paper Title	Author(s)
14	Sustainability, ESG Disclosures and Business Performance: A Study of Selected Companies	TULIKA BAL ASHUTOSH DASH
15	Sustainable Financial Literacy and Preferences for Sustainable Investments among UG Students of Odisha.	MENKA MOHKAUD
16	Understanding ESG Reporting in the Indian Banking Landscape: A Study of Public and Private Banks	SAMYUKTA JENA PROF. (DR.) KISHORE KUMAR DAS
17	An Overview of Sustainable Finance and Investment: Issue and Prospect	DR. VINOD KUMAR MR. MANOJ KUMAR
18	Importance of a Systematic Literature Review and Research Agenda of Sustainable Finance and ESG	DR. K. MADHAVA RAO
19	A Study on Corporate Social Responsibility (CSR) Activities in Indian Power Sector: A Conceptual Framework.	RAJA GHOSH
20	Determinants and Constituent of Financial Literacy: Sustainable Finance and Investments	RAKSHIKA DR. HAREESH KUMAR T.
21	Financial Benefits of Cross-Listing for Companies in Long-Term	DR. SARITA BENIWAL DR. NEHA PANDEY RISHIKA PANDEY
22	Sustainable Corporate Finance and Sustainable Value Creation: An Indian Perspective	DR. SHREE PRAKASH
23	Trade-offs in Transition: Evaluating the Costs and Benefits of India's 20% Ethanol Blending Target	LATA RANI PROF. SUNIL KUMAR PROF. RITESH GUPTA PROF. KRISHNA GUPTA PROF. ASHOK AGRAWAL
24	Green Finance and Sustainable Development: An Indian Context	DR SURANJANA TALUKDAR
25	The Role of Artificial Intelligence and Fintech in Sustainable Finance: Risk Assessment and Investment Opportunities	DR. ANITA KUMARI SUBHASH GUPTA ABHISHEK AWASTHI TANUL JAIN
26	Sustainable Financing Initiatives Adopted by Indian Banks Especially the State Bank of India	DR. JEET SINGH
27	Corporate Social Responsibility and Sustainability Disclosure Practices in India: A Pathway to Sustainable Development and Corporate Accountability	DR ARCHANA ARAVINDAN DR ARUNKUMAR P.M ANOOP VP
28	Green Finance and Its Significance in the Sustainable Development of Indian Economy	ABHISHEK KUMAR UPADHYAY DR. AMRENDRA KUMAR SOURABH KUMAR PANDEY
29	Social Entrepreneurship: A Pathway to Achieving Sustainable Development Goals	DR. RUPA YADAV DEBASISH NASKAR
30	Impact of Climate Change on Retail Investors in the State of Odisha	LIPSA PRIYADARSHINI NAIK PROF. KISHORE KUMAR DAS
31	Global Dynamics of Green ETFs: Opportunities and Challenges in Sustainable Investing	EKTA SINGH DR. AJAY PRATAP YADAV DR. AWADHESH KUMAR TIWARI

46th All India Accounting Conference & International Seminar on Accounting Education and Research

Concurrent Paper Presentation Schedule

Venue: Science City Convention Centre-Kolkata

Date: 24.11.2024 (10:30 am – 12:15 pm) Room No: 9A

Chairman: Prof. S.P. Aggarwal, South Asian University, New Delhi

Co-chairman: Prof. Indrakanti Shekhar, Osmania University, Hyderabad

Rapporteur: Dr. Lalit Kr. Joshi, Kazi Nazrul University, Asansol

Email ID for sending PPT: ts3ppt24@gmail.com

Session: GST – Unified Taxation: Accounting Challenges (TS-III)

SL No	Paper Title	Author(s)
1	The Impact of GST on Small and Medium Enterprises (SMEs) in India: Accounting Challenges and Compliance Costs	PATRICK ANTHONY SUSHAMA R
2	Is Cheating on Taxes Justified? Exploring the Socio-Economic and Cultural Influences on Tax Morale in India	SUMIT KUMAR MAJI SAMIM AKTAR MOLLA PRADIP BHABAK
3	GST Unified Taxation: Accounting Challenges in India	DHANANJAY KUMAR SINGH BINOD PRATAP SINGH
4	GST Buoyancy and Economic Growth: A Comparative Analysis of Select Indian States	PROF. S. KAVITHA DEVI DR KUMMARI RAJ KUMAR DR RAVINDRANATH CHANDAPAKA
5	Use of Artificial Intelligence in Goods and Service Tax in India	ROSHAN SINGH SANJANA SINGH
6	ARIMA Predictions of GST Revenue: A Tool for Effective Fiscal Management and Economic Recovery for India	DR S JAYADEV DR S PRIYA DR SHEHNAZ S R
7	Challenges in ITC (Input Tax Credit) Reconciliation and their Impact on Financial Reporting Accuracy in India	DR AMIT GUPTA DR RAVI KUMAR
8	Impact of Goods and Services Tax on Imports and Exports in India: An Analysis	DR. ANOOP KUMAWAT
9	Adaptive Accounting Frameworks for GST in India: Innovations and Challenges in Unified Taxation	PRASOON SHRIVASTAVA K VARUN
10	GST- Reflections of Small Traders in Telangana State	DR. D. RABINDRANATH SOLOMON DR. SRINIVAS BARLA
11	Studying the Prospects of GST Appellate Tribunal in India - A SWOT Analysis	BISHNU PADA DEY RUPA MONDAL BANDANA SINHA SANTOSH KUMAR DAS
12	Navigating the GST Landscape: Accounting Challenges in a Unified Tax Regime in India	ROHIT BHARTI SHASHIBHUSHAN DR. RAJKUMAR SINGH

SL No	Paper Title	Author(s)
13	Does Goods and Service Tax Brings Benefits for Customers: An Empirical Study from Odisha State	CMA(DR) MAHESWAR PARIDA BHAGYASHREE DAS
14	GST Compliance and Challenges for India	GAJENDRA KUMAR YADAV PRIYA YADAV DR. SHWETA
15	GST: A Game Changer for Indian Economy	DR. LETHY L. B
16	Impact of GST on Indirect Tax Revenue in Different States of India in Shaping the State Economy: A Study	SUCHETA SENGUPTA
17	GST Implementation - Impact on Accounting System in India	DR. HIRENKUMAR KANTILAL DHULIA
18	The Possible Impact of Biggest Tax Reform (GST) in India	MALIKA SHARMA