

FOURTEENTH INTERNATIONAL CONFERENCE

In

**ACCOUNTING AND FINANCE THEME: FUTURE
OF ACCOUNTING AND FINANCE**

Science City Mini
Auditorium, Kolkata (January 05, 2019)

&

Pride Plaza Hotel, New Town (January 06, 2019)



INDIAN ACCOUNTING ASSOCIATION RESEARCH FOUNDATION

A registered body under the Societies Registration Act (West Bengal Act XXXVI) of 1961

Jointly with

Deloitte India

&

EIILM-Kolkata

PROGRAMME

Saturday, the 5th January, 2019

Venue: *Science City Mini Auditorium, Kolkata*

Theme: Future of Accounting and Finance

Registration & Tea : **09.15 a.m. – 10.15 a.m.**

Inaugural Session : **10.15 a.m. – 11.15 a.m.**

<i>In Chair</i>	:	Prof. Bhabatosh Banerjee President, IAA Research Foundation
<i>Welcome Address</i>	:	Prof. Dhrubaranjan Dandapat Vice-President At-Large, IAAER Secretary, IAA Research Foundation
<i>Inaugural Address</i>	:	Prof. Bruce K Behn Former President, American Accounting Association The University of Tennessee, USA
<i>Address by Guest of Honour</i>	:	CA Mr. S. Halder Member (Finance), DVC
<i>Address by Guest of Honour</i>	:	Prof. R. P. Banerjee Director, EILM-Kolkata
<i>Observations by the Chairman</i>	:	Prof. Bhabatosh Banerjee President, IAA Research Foundation
<i>Vote of Thanks</i>	:	Prof. Ashish Kumar Sana Treasurer, IAA Research Foundation

11.15 a.m. – 11.45 a.m. : TEA/COFFEE BREAK

11.45 a.m. – 01.00 p.m. : PLENARY SESSION -I

<i>In Chair</i>	:	CA Mr. Dipankar Chatterji , Partner, L B Jha & Co.
<i>Keynote Speaker</i> Prof. Bruce K Behn Associate Dean The University of Tennessee, USA	:	Moving Accounting Toward a Learned Profession
Vote of Thanks	:	Dr. Tanupa Chakraborty , Professor of Commerce University of Calcutta

1.00 p.m. – 2.00 p.m.	:	LUNCH
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2.00 p.m. – 3.15.p.m. : PLENARY SESSION-II

<i>In Chair</i>	:	CA Dr. Bhaskar Banerjee, Chairman, CSE
<i>Keynote Speakers</i> CA Mr. Abhijit Bandyopadhyay , Deloitte India Dr. Ashok Banerjee Professor (Finance & Control) Faculty-in-charge The Financial Research and Trading Laboratory IIM Calcutta	:	Future of Accounting Research in Finance: Past and Future
Vote of Thanks	:	Dr. Ashish Kumar Sana , Professor of Commerce University of Calcutta

3.15 – 3.45 p.m.: TEA / COFFEE BREAK

3.45 p.m. – 5.15 p.m. : Concurrent Sessions: A, B, C & D

Average time for presentation of each paper: 10 -15 min

Interaction: 15 min

Chairman's Observations: 10 -15 min

Concurrent Session A: Accounting and Reporting			
Chairperson:		Prof. Kartick Chandra Paul , Adamas University	
Co-Chairperson:		Dr. Atri Bhowmik , Finance Officer, MAKAUT	
Presentation of Papers			
Sl. No.	Paper No.	Name of Author(s)	Title of Papers
1	35	Saroj Kumar Routray & Sabat Kumar Digal	Impact of Audit committee independence and board composition on firm performance
2	58	Rajesh Kumar, J K Pattanayak & Bibhas Chandra	Exploring Ethical Imperatives in Accounting Practices: A Study of Selected Indian Firms
3	43	Anish Kumar Dan	Creative Accounting – The Intention and Detection: A Case study on Satyam Computer Services Ltd.
4	38	Nirmalendu Nath & Tarun Mandal	Non-Performing Assets (NPAs) in Indian Banking System - Its Evaluation and Impact

Concurrent Session B: Capital Market			
Chairperson:		Prof. R.P. Banerjee, Director, EILM	
Co-Chairperson:		Prof. Amalendu Bhunia, University of Kalayani	
Presentation of Papers			
Sl. No.	Paper No.	Name of Author(s)	Title of Papers
1	04	Abinash Rath & Ashit Saha	Applying Benford's law for fraud detection: A study of select listed companies from National Stock Exchange
2	32	Samyabrata Das & Samarpita Seth	Examining the Performance of Direct Plans of Select Large Cap Mutual Funds in India
3	15	Biswajit Paul & Ashish Kumar Sana	Relationship between Socio-Economic Infrastructure Investment and Economic Growth: Evidence From India
4	22	Soma Roy Dey Choudhury & Mahfuzul Alom	Risk & Return Analysis of Banking Stocks in Indian Capital Market

Concurrent Session C: Financial Management (I)			
Chairperson:		Prof. D.V. Ramana, Xavier Institute of Management Bhubaneswar	
Co-Chairperson:		Dr. Surajit Ghosh Dastidar, EILM Kolkata	
Presentation of Papers			
Sl. No.	Paper No.	Name of Author(s)	Title of Papers
1	26	Preti Singh	The Impact of Receivables Management on Profitability of Housing Finance Company in India
2	30	Partha Sarathi Roy & Tanupa Chakraborty	Efficiency of Indian Equity Futures Market – an Empirical Analysis with reference to National Stock Exchange
3	50	Palash Bandyopadhyay	Identification of Factors Affecting Financial Performance of Gems & Jewellery and Zari industries in Howrah Districts, West Bengal
4	13	Md Ekbal Hussain Khadim & Soma Roy Dey Choudhury	Impact of record keeping on the growth of micro and small scale enterprises in Cachar district of Assam: An analytical study

Concurrent Session D: Corporate Governance, CSR			
Chairperson:		CMA Harijiban Banerjee, Director, SENBO	
Co-Chairperson:		Prof. Memcha Loitongbam, Manipur University	
Presentation of Papers			
Sl. No.	Paper No.	Name of Author(s)	Title of Papers
1	34	Srirupa Ray & Dhruba Ranjan Danadapat	Corporate Social Responsibility – An Analysis on Maharatna Companies
2	54	Aprajita Pandey & J. K.	Does Underwriter Reputation Help in

		Pattanayak	Reducing the Level of Earnings Management? A Study of Indian IPO Firms
3	55	Rana Saha & Goutam Bhowmik	Insolvency and Bankruptcy Code (IBC) in India in the Light of Cross Country Experience
4	52	Saba Parveen	Pros and cons of using Mobile Wallet: A Case study of Users in North Kolkata

Sunday, 6th January, 2019

Venue: PRIDE PLAZA HOTEL, NEW TOWN, KOLKATA

10.00 a.m. – 11.30 a.m. Concurrent Sessions: [E,F,G & H]

Average time for presentation of each paper: 10 -15 min

Interaction: 15 min

Chairman's Observations: 10 -15 min

Concurrent Session E: Microfinance & Crop Insurance

Chairperson:		Prof. Samirendra Nath Dhar, University of North Bengal	
Co-Chairperson:		Dr. Radhanath Pyne, Guest Faculty, University of Calcutta	
Presentation of Papers			
Sl. No.	Paper No.	Name of Author(s)	Title of Papers
1	28	Prabir Tarafder	Diversities in Credit Access and Operations of SHGs Which Have Their Members in Clusters and SHGs Which Do Not Have Their Members in Clusters – A Comparative Analysis
2	37	Soumita Mukherjee	Effectiveness in Employment Generation of Urban Poor under National Urban Livelihoods Mission (NULM) – A Study
3	40	Saheli Bhattacharya & Bappaditya Biswas	Challenges and Opportunities in Crop Insurance – A Study with Reference to Hooghly District, West Bengal
4	36	Sudipta Chakraborty & Santosh Kumar Das	Performance of Microfinance Institutions in Promoting Micro Insurance in India – A Study

Concurrent Session F: MSMEs

Chairperson:		Dr. D. P. Nandy, Sr. Director, Advanced Studies and Research & Journal, ICAI	
Co-Chairperson:		Dr. Pinaki Ranjan Roy, Ex-Principal, Netaji Nagar Day College	
Presentation of Papers			
Sl. No.	Paper No.	Name of Author(s)	Title of Papers
1	39	Susanta Kanrar, Subrata Sarkar, Soumen Das & Sourav Dutta Mustafi	Comparative Assessment of Institutional Finance to MSME in West Bengal & Various Issues of MSME : A Study

2	21	Saurav Dey & Soma Roy Dey Choudhury & N.B.Dey	Effect of Working capital management practices on Financial Performance of Micro Enterprises ; A Study in Shillong City of Meghalaya
3	29	Rintu Nath	Effects of Cluster Development Programme on Capacity Building of the MSMEs: Evidence from West Bengal
4	08	Sourav Kumar Das	Role of Woman Agents of Indian Post Offices in Mobilizing Resources: A Study in Two Head Post Offices in West Bengal

Concurrent Session G: Financial Management (II)			
Chairperson:		Prof. Manipadma Datta, TERI University, New Delhi	
Co-Chairperson:		CMA Mr. Avijit Goswami Institute of Cost Accountants of India	
Presentation of Papers			
Sl. No.	Paper No.	Name of Author(s)	Title of Papers
1	05	Debdas Rakshit, Tapas Kumar Sarkar & Sutanuka Shaw	Factors Determining Capital Structure in Post Financial Crisis: Empirical Evidence from Selected Indian Firms
2	41	Amitava Saha, Gautam Mitra & Sumita Chakraborty	Volatility Spill over between Gold Spot & Future Market in India: An Experiment with Multi Commodity Exchange in India
3	53	Bijoy Gupta & Kartick Chandra Paul	Impact of Working Capital Management on Corporate Performance: An Empirical Analysis of Selected Public Sector Steel Companies in West Bengal'
4.	42	Jyotirmoy Koley, Kartick Biswas & Sankar Das	Handloom Industry in West Bengal: Issues and Challenges

Session H: Financial Inclusion and Literacy			
Chairperson:		Dr. O.N. Dutta, Formerly of SAIL	
Co-Chairperson:		CMA Rupen Basu Mallik, Indian Institute of Engineering, Science & Technology, Shibpur	
Presentation of Papers			
Sl. No.	Paper No.	Name of the Author(s)	Title of the Paper/Presentation of papers
1	17	Monteshori Maibam Chanu & Memcha Loitongbam	A Study of Financial Literacy and Inclusion: Measuring Depth of Credit and Savings in Imphal city
2	20	Pintu Prasad Jaiswal	Financial Inclusion through Business Correspondent Agents: A Study of Glitches & Gaps in Appointment & Operational Procedures
3	33	Joydeep Biswas	Financial Sector Development: Evaluating Relative Progress
4	07	Shounak Das	A Study on Financial Inclusion in Aspirational Districts of India

11.30 a.m. – 12.00 noon: TEA/COFFEE BREAK**12 .00p.m.– 01.30 p.m. Concurrent Sessions: I, J, K, L &M****Average time for presentation of each paper: 10 -15 min****Interaction: 15 min****Chairman's Observations: 10 -15 min**

Session I: Sustainability Reporting & Behavioural Finance			
Chairperson:		Prof. Sharmistha Banerjee, University of Calcutta	
Co-Chairperson:		Prof. Ashish Kumar Sana, University of Calcutta	
Presentation of Papers			
Sl. No.	Paper No.	Name of Author(s)	Title of Papers
1	47	Vivek Tyagi & Dr. Manipadma Datta	Business Sustainability and Predicting Bankruptcy: An empirical analysis in Indian context with sustainability variables
2	49	Ajay Kumar & Niladri Das	Text mining approach in Analysis of Sustainability Reports: A study of Select Indian Firms
3	25	Dipika Bhowmik & Samirendra Nath Dhar	Service Quality in Housing Finance: An Empirical Investigation into the Expectation- Perception Gaps of Borrowers.
4.	03	Humaira Siddika & Amalendu Bhunia	The influence of the sources of investment information on the level of awareness of women investors – the case of West Bengal

Session J: Taxation & IFRS / Ind AS			
Chairperson:		CA Mrityunjoy Acharjee, Vice President, Balmer Lawrie	
Co-Chairperson:		CA Subhayan Basu, Guest Faculty in Commerce, C.U.	
Presentation of Papers			
Sl. No.	Paper No.	Name of the Author(s)	Title of the Paper/Presentation of papers
1	56	D.V Ramana & Mahesh Ramalingam	An Empirical Examination of Relevance of Deferred Tax in India
2	02	Himanshu Agarwall, Chandrika Prasad Das & Rabindra Kumar Swain	A Study on Impact Analysis of Selected Ind ASs on Net Worth & Total Assets of Listed Manufacturing Companies in India
3	24	Atanu Pramanick	Effect of Ind AS on Financial Reporting: A Study on Selected Indian Companies
4	45	Suvankar Chakraborty	A Study of Composition Scheme of GST and the impact of Reverse Charge Mechanism on it

Session K: Sustainability Reporting			
Chairperson:		Prof. Asit Saha , Dean of Commerce & Management Dibrugarh University	
Co-Chairperson:		Prof. Gautam Mitra , University of Burdwan	
Presentation of Papers			
Sl. No.	Paper No.	Name of the Author(s)	Title of the Paper/Presentation of papers
1	18	Som Sankar Sen, Manidipa Dasgupta & Sourav Sarkar	Improvement in Quality of Life of the Backward Ca Participants of Micro Enterprises: An Empirical Assessment with special reference to West Burdwan
2	27	Saikat Dutta & Goutam Bhowmik	Virtual Water Trade: A Study in the Context of Indian International Trade Relation with the Select Developed Countries
3	31	Mahuya Basu & Tanupa Chakraborty	Application of Monsoon Derivatives in Indian Hydro-Electricity Sector: A Study with Specific Reference to Damodar Valley Corporation
4.	14	Vinay Kandpal, Rema. R & Rajat Mehrotra	Financing Smart City Projects in India: Issues and Challenges

Session L: International Business & IFRS			
Chairperson:		Prof. N.B. Dey , Assam University	
Co-Chairperson:		Prof. J. K. Das , University of Calcutta	
Presentation of Papers			
Sl. No.	Paper No.	Name of Author(s)	Title of Papers
1.	23	Soumya Ganguly & Amalendu Bhunia	Is there a Causal Relationship Between Sensex and Selected Macroeconomic Variables?
2.	48	Neha Smriti & Niladri Das	The impact of intellectual capital on performance of energy sector: Evidence from India and China
3.	57	Sashikanta Khuntia & J.K. Pattanayak	The Adaptive Market Hypothesis and Evolution of Calendar Anomalies in BRICS Foreign Exchange Market
4.	44	Beas Banerjee	A Study of Intangible Assets Recognition and Measurement Practices of BSE- SENSEX 30 Companies

1.30 p.m. – 2.30 p.m.	:	LUNCH
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2.30 pm – 3.45 pm :PLENARY SESSION -III

In Chair	:	Prof. B. B.Chakraborty , IIM Calcutta
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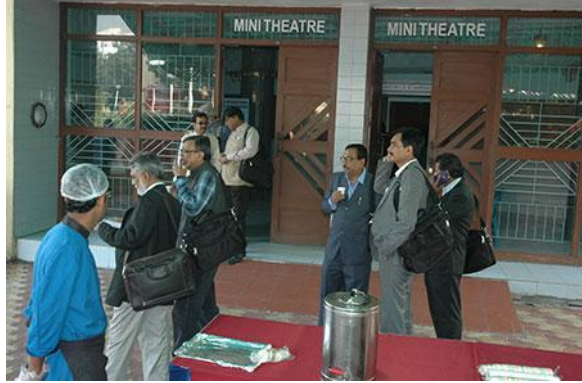
Dr. Prakash Singh , Professor of Accounting & Finance, Indian Institute of Management Lucknow	<i>Regulatory Challenges in Emerging Global Banking Landscape</i>
Dr. Tanupa Chakraborty Professor Commerce University of Calcutta	<i>Efficacy of Weather Derivatives in Green Finance: Some Research Issues</i>

3.45 p.m. – 4.15 p.m.: TEA/COFFEE BREAK

04.15 p.m.– 05.15 p.m.: VALEDICTORY SESSION

In Chair	:	Mr. Amit Kumar Sen Vice-President, IAA Research Foundation Managing Director, East India Pharmaceutical Works Ltd.
Distribution of Mementos and Prizes		
Comments from the Participants (Not more than three)		
Valedictory Address <i>Management Accounting - An International Perspective</i>	:	Prof. Bhabatosh Banerjee President, IAA Research Foundation
Observation of the Chairman :		
Vote of Thanks :		Prof. D.R.Dandapat Dean of Commerce and Management University of Calcutta Conference Secretary

REGISTRATION & TEA





INAUGURAL SESSION







TEA/COFFEE BREAK







PLENARY SESSION I & LUNCH







PLENARY SESSION II





CONCURRENT SESSIONS: A, B, C & D













SUNDAY, 6TH JANUARY, 2019 (2nd Day)
Venue: PRIDE PLAZA HOTEL, NEW TOWN, KOLKATA
CONCURRENT SESSIONS: E, F, G, H, I, J, K, L & M















