

SIXTEENTH INTERNATIONAL ACCOUNTING CONFERENCE

IAA Research Foundation

Jointly with

EIILM-Kolkata

Venue: **Science City (Mini) Auditorium, Kolkata (January 13 & 14, 2024)**

Theme: 'Issues in Accounting and Finance - the Role of Accounting Educators and Professionals in the 21st Century'

TENTATIVE PROGRAMME

January 13, 2024 (Saturday)

REGISTRATION & TEA: 9.30 am – 10.10 am

Anchor Person: Prof. Sharmistha Banerjee, Ph.D., Head, Department of Commerce,
University of Calcutta

Inaugural Session: 10.10 am – 11.00 am

Lighting of Lamp and Saraswati Bandana (5 minutes)

Dignitaries to take their seats on the Dais: **2 min**

Presentation of Flower Bouquet: **3 min**

<i>In Chair</i>	:	Prof. Bhabatosh Banerjee President, IAA Research Foundation	
<i>Welcome Address</i>	:	Prof. Dhrubaranjan Dandapat Secretary, IAA Research Foundation	5 min
<i>Inaugural Address</i>	:	Prof. Mark H Taylor President, AAA	9 min
<i>Address by Special Guest</i>		Prof. Akira Usui, President, Japanese Accounting Assn	5 min
<i>Address by Guest of Honour</i>		Prof. Harunur Rashid President, Bangladesh Accounting Assocn.	5 min
<i>Address by Guest of Honour</i>	:	Prof. R. P. Banerjee, Director, EIILM-Kolkata	5 min
<i>Presidential Address</i>	:	Dr. Bhabatosh Banerjee	8 min
<i>Vote of Thanks</i>	:	Prof. Subhayan Basu Treasurer, IAA Research Foundation	3 min

11.00 – 11.30 a.m.: TEA/COFFEE BREAK

Saturday, 13th January, 2024

PLENARY SESSION I**11.30 AM – 12.30 PM**

<i>In Chair</i>	:	Prof.R.P.Banerjee , Chairman & Director, EILM-Kolkata, Vice-President, IAA Research Foundation
<i>Keynote Speaker:</i> Prof. Mark H Taylor , University of South Florida President, American Accounting Association (AAA) Chairman's Observations	:	Sustaining Capital Markets: The Vital Role of Independent Audits and the Imperative for a Robust Supply of Accounting Graduates (40 minutes including Q & A) (15 minutes)
<i>Vote of Thanks</i>	:	Prof Tanupa Chakraborti, Ph.D., Dept. of Commerce, University of Calcutta, and EC Member, IAA Research Foundation (5 minutes)

Saturday, 13th January, 2024**PLENARY SESSION II****12.30 PM – R.P.01.15 PM****Keynote speaker (30 minutes including Q & A), Chairman's Observations (15 minutes)**

<i>In Chair</i>	:	Prof. Harunur Rashid , President, Bangladesh Accounting Association
<i>Keynote Speaker</i> Prof. Zabiholla Rezaee , University of Memphis	:	Business Sustainability Approaches: Shareholder Primacy and Stakeholder Primacy
1.15 p.m. – 2.15 p.m.	:	LUNCH

Concurrent Sessions: A , B & C**Saturday, 13th January, 2024****Moderator (5 minutes), Paper Presentation: (12x4= 48 minutes), Discussant (12 minutes), Interaction (10 mts)****2.15 – 3.30 PM**

2:15 3:30 PM

Concurrent Seccession A : CORPORATE GOVERNANCE & CSR			
Moderator:		Professor Ranjan Kumar Bal, Former President, IAA and Vice Chancellor, ASBM University, Odisha	
Discussant/ Commentator:			
Presentation of Papers			
Sl. No.	Paper No.	Name of the Author(s)	Title of the Paper/Presentation of papers

16th INTERNATIONAL CONFERENCE

1	33	Md. Jamil Sharif, Niluthpaul Sarker and A.T.M Fahimul Islam, Bangladesh	The Effect of Corporate Governance Attributes on Risk Disclosures: Evidence from Bangladesh
2	31	Md. Sumon Hossain, Dr. Farhana Begum; and Md Azharul Islam, Bangladesh	Analyzing the Effect of Corporate Governance on Return on Assets (ROA) of Listed Information Technology Companies in Bangladesh
3	10	Md. Harun Ur Rashid, Tawhidul Islam Shifat, Md. Tahidur Rahman & Sangida Akter Saroni , Bangladesh	Media visibility, cash holding and CSR performance in Bangladesh: Moderating effect of political connections
4	15	Md. Harun Ur Rashid, Mohammad Ahsan Habib, Rabeya Khatun Taniya & Syed Zabid Hossain, Bangladesh	Impact of family ownership and political connection on CSR disclosure in Bangladesh: Moderating effect of audit

Saturday, 13th January, 2024

[2.15 – 3.30 PM.]

Moderator (5 minutes), Paper Presentation: (15x3= 45 minutes), Discussant (15 minutes), Interaction (10 mts)

Concurrent Session B: SUSTAINABILITY			
Moderator:		Prof. Md. Sayaduzzaman, University of Rajshahi, Bangladesh	
Discussant/ Commentator:		Dr. Mohammad Moniruzzaman, Associate Professor, University of Dhaka, Bangladesh	
Presentation of Papers			
Sl. No.	Paper No.	Name of the Author(s)	Title of the Paper
1.	24	Md Arafat Rahman, Sumon Kumar Das, Syed Zabid Hossain and Shafiqul Alam, Bangladesh	Does Board Diversity Impact on Integrated Reporting Performance? A Study on an Emerging Economy
2	16 B	Prasid Gurung & Soumitra Sarkar,	Conformity with ‘GRI 306 Waste’ in the Business Responsibility & Sustainability Reporting (BRSR) by CSR ranked Indian companies
3	49	Md. Sohel Rana & Syed Zabid Hossain, Bangladesh	Nexus between Intellectual Capital and Sustainable Growth: Evidence from Manufacturing and Service Sector Companies in Bangladesh

Saturday, 13th January, 2024

[2.15 – 3.30 PM.]

Moderator (5 minutes), Paper Presentation: (12x4= 48 minutes), Discussant (12 minutes), Interaction (10 mts)

Concurrent Session C: BEHAVIOURAL FINANCE			
Moderator:		Prof. Kartick Chandra Paul, Formerly of Vidyasagar University	
Discussant/ Commentator:		Dr. Sanjib Basu, Dean of Students, St Xavier’s College, Kolkata	
Presentation of Papers			
Sl. No.	Paper No.	Name of the Author(s)	Title of the Paper
1.	11	Preety Patel, Mahuya Basu, Tanupa Chakraborty	Development and Validation of Behavioural Biases Scale: A Study in Indian Context
2	34	Md. Afnan Alam, NBU	DO MEN AND WOMEN REACT DIFFERENTLY WHILE INVESTING?: AN EMPIRICAL STUDY ON BEHAVIOURAL BIASES
3	36	Rajendra Nath Datta	Emotional Influences on Investment Decision-Making Processes: A Study in Kolkata

3.30 – 4.00 p.m.: TEA / COFFEE BREAK

Saturday, 13th January, 2024

Concurrent Sessions: D, E & F

Moderator (5 minutes), Paper Presentation: (15x4= 60 minutes), Discussant (15 minutes), Interaction (10 mts)

[4.00 pm – 5.30 p.m.]

Concurrent Seccesion D: TECHNOLOGY IN ACCOUNTING			
Moderator:		Professor Amalendu Bhunia, Vice-Chancellor, Kalyani University, EC Member, IAA Research Foundation	
Discussant/ Commentator:		Professor Gautam Bhowmick, University of Gour Banga	
Presentation of Papers			
Sl. No.	Paper No.	Name of the Author(s)	Title of the Paper/Presentation of papers
1	46	Anish Kumar Dan, Sanchita Som & R P Banerjee	Cryptocurrency in India: The Prospects of Value Standardisation for Safeguarding the Interest of Transacting Masses – An Ethical Perspective
2	47	Tarun Mandal & Nirmalendu Nath	CRYPTOCURRENCY AND ITS ACCOUNTING -- A CRITICAL CHALLENGE

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3	22	Saraswati Lama, NBU	Digital Finance and FinTech Adoption among Women (With focus to women members of Self Help Groups)
4	50	Pratyusha Chakrabarti & Pranjal Chakrabarti	The Role of Technology in Accounting and Auditing

Saturday, 13th January, 2024

[4.00 pm – 5.30 p.m.]

Moderator (5 minutes), Paper Presentation: (15x4= 60 minutes), Discussant (15 minutes), Interaction (10 mts)

[4.00 pm – 5.30 p.m.]

Concurrent Session E: ENVIRONMENTAL MANAGEMENT & REPORTING			
Co-ordinator:		Prof. Sharmistha Banerjee, University of Calcutta	
Discussant/ Commentator:			
Presentation of Papers			
Sl. No.	Paper No.	Name of the Author(s)	Title of the Paper
1.	2	Dr. Saifuddin Khan, Sifatun Nahar Saiki, Dr. Raj Kumar Moulick, Bangladesh	Impact of Board Attributes and Environmental Protection Issues on Environmental Reporting Practices in Bangladesh
2	9	Ashikul Islam Arif, Azharul Islam & Md Abdul Kaium Masud, Bangladesh	Young consumer’s environmental awareness and intention to purchase green product: The mediating role of green trust
3	32	Md. Nazrul Islam, Md. Minhaj Uddin and Syed Zabid Hossain, Bangladesh	Does environmental reporting impact firm performance? An empirical study on Bangladesh

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Saturday, 13th January, 2024

Moderator (5 minutes), Paper Presentation: (15x4= 60 minutes), Discussant (15 minutes), Interaction (10 mts)
[4.00 pm – 5.30 p.m.]

Concurrent Session F MANAGEMENT OF PUBLIC SECTOR BANKS			
Moderator		CMA Mr. Harijiban Banerjee, Former President, Institute of Cost Accountants of India	
Discussant/ Commentator:		CA Somnath Ghosh, Ph.D., Practising Chartered Accountant	
Presentation of Papers			
Sl. No.	Paper No.	Name of the Author(s)	Title of the Paper
1.	6	Joy Chakraborty, Ritwika Bhattacharyya & Zeba Parveen	Merger and Consolidation of Public Sector Banks in India: A Post Merger Performance Analysis
2	17	Md Nasim Ansari & Jamaluddeen, NBU	The Dynamics of Revenue Diversification and Financial Sustainability of Indian Public Sector Banks (PSBs): An Empirical Study
3	42	Soumya Mukherjee & D.R.Dandapat	Earnings Management Practices in the Indian Public Sector Banks - A Study
4	29	WILSON PETER MINZ and GOUTAM BHOWMIK	Impact of Consolidation on the Financial Performance of the selected Public Sector Banks in India: A Comparative Study

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Sunday, 14th January, 2024

Concurrent Sessions: G, H & I

10.00 a.m. – 11.30 a.m.

Moderator (5 minutes), Paper Presentation: (15x4= 60 minutes), Discussant (15 minutes), Interaction (10 mts)

Concurrent Session G: ENVIRONMENTAL, SOCIAL & GOVERNANCE ISSUES (I)			
Moderator:		Dr. Kiran Sankar Chakraborty, Formerly of Tripura University, Director, Distance Education, NBU	
Discussant/ Commentator:		Dr. Anish Kumar Dan, Asst Secretary, IAARF	
Sl. No.	Paper No.	Name of the Author(s)	Title of the Paper/Presentation of papers
1	25	Sutanuka Shaw and Debdas Rakshit	Linkage between ESG and Capital Structure: A study with reference to select Indian companies
2	28	Shubhadip Kushari and Goutam Bhowmik	THE IMPACT OF ESG REPORTING ON FINANCIAL PERFORMANCE: A STUDY ON NSE LISTED ENERGY SECTOR COMPANIES
3	16 A	Mintu Adhikary and Soumitra Sarkar, NBU	The Impact of ESG Risk Ratings on Value of Firms: Evidence from S&P BSE500
4	4	Arijit Banerjee	Impact of ESG Disclosures on Firm's Financial Performance: An Empirical Analysis from Selected Indian's Firms

Sunday, 14th January, 2024

10.00 a.m. – 11.30 a.m.

Moderator (5 minutes), Paper Presentation: (15x4= 60 minutes), Discussant (15 minutes), Interaction (10 mts)

Session H: OTHER ACCOUNTING & FINANCE RELATED TOPICS (I) (GOVT. ACCOUNTING, AUDIT, COSTING & TAXATION)			
Moderator:		CA CMA Shubhayan Basu, Treasurer, IAARF	
Discussant/ Commentator:		Dr. Sarada Prasad Dutta, Asst Secretary, IAARF	
Sl. No.	Paper No.	Name of the Author(s)	Title of the Paper/Presentation of papers
1	14	Md. Abdul Kuddus & M. Ahsan Habib, Bangladesh	Rethinking Financial Reporting Framework for General Government Entities in Bangladesh under 4IR Era
2	41	Md. Jamil Sharif & Md Kamrul Hassan Rabbi	Auditor's Independence in Bangladesh: Perception of the Articled Students of Chartered Accountancy Firms
3	21	Kriti Shakya, NBU	Cost Control and Cost Reduction Strategies in Small Scale Bakeries in Hill Regions of North Bengal
4	20	Gangotree Ghosh, NBU	Tax Incentives through accelerated depreciation and effect on generalisation of solar power in India

Sunday, 14th January, 2024

10.00 a.m. – 11.30 a.m.

Moderator (5 minutes), Paper Presentation: (20x3 = 60 minutes), Discussant (15 minutes), Interaction (10 mts)

Session I: OTEHER ACCOUNTING & FINANCE RELATED TOPICS (II)			
Moderator:		Mr. Haider Ahmed Khan FCA, Treasurer, Bangladesh Accounting Association	
Discussant/ Commentator:		Dr.Badal Maity, Principal, Bagnan College, Howrah	
Sl. No.	Paper No.	Name of the Author(s)	Title of the Paper/Presentation of papers
1	1	Dr. Syed Zabid Hossain, Dr. Md. Maniruzzaman, & Dr. Md. Sayaduzzaman, Bangladesh	Ownership concentration and corporate financial performance: A study on publicly listed manufacturing companies in Bangladesh
2	40	Md. Jamil Sharif & Roksana Akter Lily	RISK MANAGEMENT AND ITS IMPACT ON FINANCIAL PERFORMANCE: AN EMPIRICAL STUDY ON THE GENERAL INSURANCE INDUSTRY IN BANGLADESH
3	38	Md. Rabiul Islam & Syed Zabid Hossain	Impact of Capital Structure on Financial Performance of the DSE-Listed Companies in Bangladesh: A Moderating Role of COVID-19 Pandemic

11.30 a.m. – 12.00 noon: TEA/COFFEE BREAK

Sunday, 14th January, 2024

Concurrent Sessions: J, K & L

12 .00p.m.– 01.15 p.m.

Moderator (5 minutes), Paper Presentation: (12x4= 48 minutes), Discussant (12 minutes), Interaction (10 mts)

Concurrent Session J: OTHER ACCOUNTING & FINANCE RELATED TOPICS (III)			
Moderator:		Prof. Sudhanshu S. Mahapatra, Sikkim University	
Discussant/ Commentator:		Dr. Md Abdul Kaium Masud, Associate Professor, Noakhali Science and Technology, Bangladesh	
Sl. No.	Paper No.	Name of the Author(s)	Title of the Paper/Presentation of papers
1	18	Syed Zabid Hossain, Mohammad Main Uddin, Md. Sayaduzzaman & Md. Maniruzzaman, Bangladesh	Impact of Corporate Governance Norms on Bank Financial Performance in Bangladesh

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2	45	Nushrat Jahan, Mohammad Moniruzzaman	Presence and Absence of Accounting in Quasi-formal Enterprises: Evidence from SMEs of an Emerging Economy
3	8	Srabani Ghosh & Gautam Mitra	Evaluation of Total Factor Productivity Growth of Private Sector Banks in India
4	53	Moumita Sen & Amalendu Bhunia	Impact of Select Macroeconomics variables on Indian stock market

Sunday, 14th January, 2024

12 .00p.m.– 01.15 p.m.

Moderator (5 minutes), Paper Presentation: (12x4= 48 minutes), Discussant (12 minutes), Interaction (10 mts)

Session K : STOCK MARKET OPERATIONS			
Moderator:		Professor Tanupa Chakraborty, University of Calcutta	
Discussant/ Commentator:		Dr. Soumitra Sarkar, HOD Commerce, University of North Bengal	
Sl. No.	Paper No.	Name of the Author(s)	Title of the Paper/Presentation of papers
1	48	Debsikha Roy and Amalendu Bhunia	An assessment of the dynamics of volatility and co-movement in the stock returns of the G20 countries stock markets: an empirical study
2	35	Sovik Mukherjee	The 2008 Financial Crisis vs. The 2020 Stock Market Crash:A Comparison of the Volatility Impact on the Indian Stock Market
3	13	Sujoy Kumar Dhar	A Study on Performance Analysis of Few Selected Large Cap Funds
4.	52	Amalendu Bhunia and Soumya Ganguly	An Assessment of Stock Market Volatility of 10 Largest Global Economies

Sunday, 14th January, 2024**12 .00p.m.– 01.15p.m.**

Moderator (5 minutes), Paper Presentation: (12x4= 48 minutes), Discussant (12 minutes), Interaction (10 mts)

Session L : OTHER ACCOUNTING & FINANCE RELATED TOPICS (IV)			
Moderator:		Dr. Tarun Kumar Mandal, Principal, Sundarban Hazi Desharat College	
Discussant/ Commentator:		Dr. Nirmalendu Nath, Principal, Management and Science Institute of Durgapur (MSID)	
Sl. No.	Paper No.	Name of the Author(s)	Title of the Paper/Presentation of papers
1	26	Suchismita Paul and Soumitra Sarkar, NBU	Profitability Determinants of Health Insurance Business in India: An Empirical Evidence from Stand Alone Health Insurers
2	43	Hossain, M.S. & Sayaduzzaman M, Bangladesh	Impact of Intellectual Capital on Financial Performance of Commercial Banks in Saudi Arabia
3	12	Sreemoyee Datta & Sanjib Kr. Basu	Green Innovation among Cottage Industries: A Study of Select Districts of West Bengal
4.	23	Sayan Saha & Kiran Sankar Chakraborty, Tripura	Financial Inclusion through Pradhan Mantri Jan-Dhan Yojana in India: A Study with reference to Tripura

1.15 p.m. – 2.15 p.m.	:	LUNCH
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Anchor Person: Prof. Tanupa Chakraborti, Department of Commerce, University of Calcutta' EC Member, IAA Research Foundation

PLENARY SESSION III

Sunday, 14th January, 2024

2.15 pm – 3.00 pm

In Chair	:	Prof. Bhabatosh Banerjee , President, IAA Research Foundation (10 mins)
Prof. Akira Usui President, Japanese Accounting Association		Accounting and Research in Japan ? (20 mins)
Dr. Udai Lal Paliwal Professor & Director Institute of Commerce, Nirma University, Ahmedabad		Accounting Education in India: Present and Future (15 mins)

PLENARY SESSION IV

Sunday, 14th January, 2024

3.00 pm – 4.00 pm

Paper presentation: 20 x 2= 40 minutes, Interaction 10 minutes; Chairman observation 10 minutes

In Chair	:	Prof. (Dr.) Samirendra Nath Dhar , University of North Bengal, Siliguri, Dist. Darjeeling
Prof. Khondkar Karim University of Massachusetts Lowell, USA		Behavioral Intentions to Adopt Artificial Intelligence in Audit: Evidence from Interviews with External and Internal Auditors
Prof. P.K.Sen , University of Washington Bothell, USA		On the use of financial ratios for valuation and other managerial decisions

4.00 p.m. – 4.30 p.m.: TEA/COFFEE BREAK

Sunday, 14th January, 2024

VALEDICTORY SESSION

04.30 p.m.– 05.15 p.m.

In Chair Valedictory Address: <i>CA Mr. Dipankar Chatterji, Sr.</i> Partner, L.B. Jha & Company	:	Prof. Bhabatosh Banerjee President, IAA Research Foundation Recent Audit Failures and Lessons Not Learned (20 minutes)
Distribution of Mementos and Prizes		
Observation of the Participants (Max. 3)		
Chairman's Observations		
Vote of Thanks :		Prof. D.R.Dandapat Conference Secretary