

SEVENTEENTH INTERNATIONAL ACCOUNTING CONFERENCE

INDIAN ACCOUNTING ASSOCIATION RESEARCH FOUNDATION (IAARF)

In collaboration with:

International Association for Accounting Education & Research (IAAER)

And

Eastern Institute for Integrated Learning in Management, Kolkata (EIILM-K)

**Theme: Changing Paradigm in Accounting and Finance: The Role of Accounting,
Academics and Professionals in the 21st Century****VENUE: EIILM Kolkata Campus**

DN 9, Sector V, Salt Lake City (College More), Kolkata- 700091

PROGRAMME**January 10, 2026 (Saturday)****REGISTRATION & TEA: 9.15 a.m. – 10.00 a.m.****Inaugural Session: 10.00 a.m. – 11.15 a.m.****Anchor Person: Prof. Sharmistha Banerjee, Head, Department of Business Management,
University of Calcutta****Lighting of Lamp and Saraswati Bandana (10 minutes)**

Presentation of Flower Bouquet to Dignitaries		5 min
Chairperson	Prof. Rama Prosad Banerjee <i>President, IAA Research Foundation and Chairman & Director, EIILM-Kolkata</i>	
Welcome Address	Dr. Tarun Mandal <i>Secretary, IAA Research Foundation</i>	7 min
Presentation on the Theme	Prof. Ranjan Kumar Bal <i>Vice-Chancellor, ASBM University, Bhubaneswar and Past President, IAA.</i>	5 min
	Prof. Harunur Rashid <i>President, Bangladesh Accounting Association</i>	5 min
	Prof. Rajib Dasgupta <i>Dean of Commerce & Management, University of Calcutta</i>	5 min
	Prof. Katherine Schipper <i>President, IAAER</i>	8 min
Presidential Address	Prof. Rama Prosad Banerjee	8 min
Vote of Thanks	Prof. Bhabatosh Banerjee <i>Conference Secretary</i>	7 min
Felicitating the nominees of the	CA. Mr. P.R Ramesh Prof. Rajendra P. Srivastava Prof. Bhabatosh Banerjee	15 min

<i>Hall of Fame in Accounting (2025)</i>	
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TEA/COFFEE BREAK
[11.15 a.m. – 11.30 a.m.]

PLENARY SESSION I

[11.30 a.m. – 12.30 p.m.]

<i>Introducing the learned Speaker and the Chairperson</i>	Prof. Tanupa Chakraborty 5 min <i>Vice-President, IAARF & Head, Department of Commerce, University of Calcutta</i>
<i>Chairperson</i>	Prof. Rama Prosad Banerjee <i>President, IAA Research Foundation and Chairman & Director, EIILM-Kolkata</i>
<i>Keynote Speaker</i>	Prof. (Dr.) Katherine Schipper 40 min <i>President, IAAER, Thomas Keller Professor of Business Administration, Duke University, USA & Past President, AAA</i> ‘Standard Setting for Sustainability Reporting’
<i>Chairman’s Observations</i>	Prof. Rama Prosad Banerjee 10 min
<i>Vote of Thanks</i>	CA. Subhayan Basu 5 min <i>Treasurer, IAA Research Foundation</i>

PLENARY SESSION II

[12.30 p.m. – 01.30 p.m.]

<i>Chairperson</i>	CA. Mr. P.R. Ramesh <i>Former Chairman, Deloitte India Ltd.</i>
<i>Learned Speakers</i>	Dr. Mukesh Garg 18 min <i>Vice-President, IAAER, Associate Professor, Department of Accounting, Monash Business School, Monash University, Australia</i> ‘Climate Change in India’
	Dr. Rajendra P. Srivastava 18 min <i>Professor Emeritus, University of Kansas, USA</i> ‘A Research and Education Perspective on Business Intelligence and AI’
<i>Chairman’s Observations</i>	CA. Mr. P.R. Ramesh 18 min
<i>Vote of Thanks</i>	Prof. Dhruba Ranjan Dandapat 6 min <i>Former Secretary, IAARF & Professor, Department of Commerce, University of Calcutta</i>

LUNCH BREAK
[1.30 p.m. – 2.30 p.m.]

Concurrent Sessions: A, B, C& D
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[2.30 p.m. – 3.30 p.m.]

Concurrent Session A
Business Responsibility and Sustainability Reporting- I

Chairperson:		Prof. Ajay Adhikari 10 min <i>Professor of Accounting, Kogod School of Business, American University, Washington DC</i>
Presentation of Papers (12 to 15 min x 3 = Maximum 45 min)		
SL.NO	Name of the Author(s)	Title of the Paper
1	Mr. Trikal Kumar Paul Dr. Soumitra Sarkar	Identification of Material Environmental Issues Using Semantic Clustering: A Study on the Perspective of Pharmaceutical Companies in India
2	Ms. Basudha Ray Prof. Goutam Bhowmik	Navigating The Global Sustainability Reporting Landscape: A Comparative Study of IFRS S1 & S2 With Key Global Standards
3	CMA. Sandip Basak Mr. Debasish Naskar	Tracing Global Sustainability Trajectories: A Cross-Country Evaluation of SDG Implementation in India, the UK, and the USA
4	Interaction	5 min

Concurrent Session B: Climate Change

Chairperson:		Prof. Ranjan Kumar Bal 10 min <i>Vice-Chancellor, ASBM University, Odisha</i>
Presentation of Papers (12 to 15 min x 3 = Maximum 45 min)		
SL.NO	Name of the Author(s)	Title of the Paper
1	Mr. Sougata Mondal Dr. Sanjib Mitra	Exploring the Link between Green Revenue and Corporate Reputation: Evidence from a Dynamic Panel Data Approach Using Indian Firms
2	Mr. Shubhadip Kushari Prof. Goutam Bhowmik	Climate Change and Indian Economy: Evidence from Agricultural Sector
3	Dr. Saikat Dutta Prof. Goutam Bhowmik	Country Overshoot Day and Development Veil: A Study in the Context of Select Group of Countries
4	Interaction	5 min

Concurrent Sessions C: Sustainable Finance – I

Chairperson:		Prof. Nikhil Bhusan Dey 10 min <i>Professor Emeritus, Assam University, Silchar</i>
Presentation of Papers (12 to 15 min x 3 = Maximum 45 min)		
SL.NO	Name of the Author(s)	Title of the Paper
1	Smt. Sugyani Rath Prof. Kishore Kumar Das	Sustainable Banking and Economic Development in India: An Empirical Analysis Using the ARDL Approach
2	Ms. Samyukta Jena Prof. Kishore Kumar Das	Beyond Profit: Assessing The Impact of Green Intellectual Capital and Accounting on

		Sustainable Finance Implementation in Indian Banking
3	Mr. MD Nasim Ansari Dr. Jamaluddeen	The Diversification Dilemma: Efficiency, Sustainability, and Strategic Adaptation in Indian Banks
4	Interaction	5 min

Concurrent Session D: International Business Topics– I

Chairperson:		Prof. Rajib Dasgupta 10 min <i>Dean, Faculty Council of PG Studies in Commerce, Social Welfare and Business Management, University of Calcutta</i>
Presentation of Papers (12 to 15 min x 3 = Maximum 45 min)		
SL.NO	Name of the Author(s)	Title of the Paper
1	Dr. Soumya Ganguly Prof. Amalendu Bhunia	Macroeconomic Influences on Indian Stock Market Volatility: An Empirical Study
2	Mr. Aditya Sarkar Prof. Ashish Kumar Sana Dr. Biswajit Paul	Exploring the Interplay between International Business and Foreign Exchange Reserves and its Implications on Tariff Policies: Evidence from India and China
3	Mr. Priyajit Kumar Ghosh Prof. Ashish Kumar Sana Dr. Biswajit Paul	The Impact of India's Foreign Exchange Reserves on Goods Exports to the United States: A VECM Approach Amidst the Present Tariff Situation
4	Interaction	5 min

TEA / COFFEE BREAK

[3.30 P.M. – 4.00 P.M.]

Saturday, 10th January, 2026

Concurrent Sessions: E, F, G & H

[4.00 p.m. – 5.30 p.m.]

Concurrent Session E: Accounting Education & Research in India

Chairperson:		Prof. Memcha Loitongbam 10 min <i>Professor and Dean School of Social Sciences, Manipur University, Manipur</i>
Co-Chairperson:		Dr. Tarun Mandal 08 min <i>Secretary, IAARF and Principal, Sundarban Hazi Desarat College</i>
Presentation of Papers (12 to 15 min x 4 = Maximum 60 min)		
SL.NO	Name of the Author(s)	Title of the Paper
1	Dr. Moumita Banerjee	Improving Accounting Education and Research in India

2	Mr. Wilson Peter Minz Prof. Goutam Bhowmik Mr. Sahabuddin Ahamed	Operational Efficiency of Consolidated Public Sector Banks: A Dea Window Approach
3	Prof. Pranam Dhar Mr. Pritam Dhara	Assessing Progressive & Emergent Classroom Management, Under National Education Policy 2020: Recalibrating Industry-Academia Interface
4	Ms. Beas Banerjee	Investors' Awareness Towards Investment Avenues and Its Impact on Portfolio Management
5	Interaction	12 min

Concurrent Session F: Financial Reporting

Chairperson:	Prof. Kartic Chandra Paul 18 min <i>Former Professor, Department of Commerce, Vidyasagar University, West Bengal</i>	
Co-Chairperson	Dr. Sarada Prasad Datta 12 min <i>Assistant Secretary, IAARF and Associate Professor, Gour Mohan Sachin Mandal Mahavidyalaya</i>	
Presentation of Papers (12 to 15 min x 3 = Maximum 45 min)		
SL.NO	Name of the Author(s)	Title of the Paper
1	Mr. Sam Stanley Prof. Bheemanagouda	Impact of Ind AS Adoption on Financial Performance of Listed Indian Manufacturing Companies
2	Mr. Pranab Rath Dr. Mohammed Khursid Dr. N. Srinivas Rao	Earnings Management and R&D Expenditure: Evidence from NIFTY Pharma Firms
3	Cs. Atanu Pramanick Dr. Bappaditya Biswas	Key Issues and Influencing Factors in Implementation of Ind AS: A Perception Based Study
4	Interaction	15 min

Concurrent Session G: Sustainable Finance – II

Chairperson:	Prof. Sharmistha Banerjee 10 min <i>Professor, Department of Business Management, University of Calcutta</i>	
Co-Chairperson:	Dr. Anish Kumar Dan 08 min <i>Assistant Secretary, IAARF and Associate Professor, Bangabasi College</i>	
Presentation of Papers (12 to 15 min x 4 = Maximum 60 min)		
SL.NO	Name of the Author(s)	Title of the Paper
1	Dr. Sujoy Kumar Dhar	A Study on the Viability of Ethical Ship Recycling and Its Various Perspectives
2	Mr. Priyajit Ray Mr. Mantosh Sharma Dr. Bappaditya Biswas	From Exclusion to Empowerment: Rethinking Sustainable Poverty Eradication through Financial Access
3	Mr. Raj Kumar Rana Prof. Pranam Dhar Ms. Santa Saha	Role of Women Entrepreneurs in Promoting Human Capital Development (A study Reference to the district of North 24 Parganas, West Bengal).

4	Ms. Pingala Roy Chowdhury Prof. Tanupa Chakraborty	Impact of Private Equity Investment on Investee Companies – An Analysis
5	Interaction	12 min

Concurrent Session H: Capital Market and Artificial Intelligence

Chairperson:		Prof. Amalendu Bhunia 10 min <i>Professor, Department of Commerce, University of Kalyani & Former Vice-Chancellor, University of Kalyani</i>
Co-Chairperson:		Prof. Kishore Kumar Das 08 min <i>Professor of Commerce, Ravenshaw University, Cuttack, Odissa</i>
Presentation of Papers (12 to 15 min x 4 = Maximum 60 min)		
SL.NO	Name of the Author(s)	Title of the Paper
1	Mr. Rajendra Nath Datta	Investors Awareness & Adoption of AI-based Financial Tools in the Capital Market: Evidence from Kolkata
2	Dr Asha Sharma Mr. Aditya Mishra Prof. Ashish Kumar Sana	Behavioural Biases and Herd Behaviour among Gen Z in Crypto currency Investments: Exploring the Mediating Role of Risk Perception
3	Dr. Anish Kumar Dan Dr. Sanchita Som	The Influence of Artificial Intelligence on Investment Portfolio Decisions: A Case Study on the Indian Stock Market
4	Prof. M. Muniraju Ms. Sushmitha I Smt. Priyanka S	“An Exploratory Study on the Role of AI-Enabled Financial Tools in Shaping Millennials’ Financial Behaviour and Decision-Making”
5	Interaction	12 min

Sunday, 11th January, 2026

Concurrent Sessions: I, J, K & L

[10.00 a.m. – 11.30 a.m.]

Concurrent Sessions I: International Business Topic -II

Chairperson:		Prof. Tanupa Chakraborty 10 min <i>Vice-President, IAARF and Professor & Head, Department of Commerce, University of Calcutta</i>
Co-Chairperson:		Dr. Sanjib Kumar Basu 08 min <i>Dean, PG and Research Department of Commerce, St. Xavier's College (Autonomous), Kolkata</i>
Presentation of Papers (12 to 15 min x 4 = Maximum 60 min)		
SL.NO	Name of the Author(s)	Title of the Paper
1	Dr. Chandra Kant Parmar Prof. Udai Lal Paliwal	Do Investors Demand Higher Yields for Municipal Bonds? Evidence from India’s Municipal Debt Market

2	Mr. Sumanta Majumder Dr. Manidipa Dasgupta Ms. Sandhya Kri Shaw	Nexus between Decent Work-derived Health-related Wellbeing and Job Satisfaction; A Study on Brick Kiln Workers of West Bengal
3	Mr. Jeet Goswami	Effect of Covid-19 on The Evolution of Strategic Management and Planning in The VUCA Era
4	Ms. Moumita Sen Prof. Amalendu Bhunia	Workplace Stress in Private Sector Employees in the Era of Artificial Intelligence
5	Interaction	12 min

Concurrent Session J: Technology and Accounting-I

Chairperson:	Prof. Harunur Rashid 10 min <i>President, Bangladesh Accounting Association (BAA)</i>	
Co-Chairperson:	Dr. Jalaja, K. R. 08 min <i>Professor, Department of Studies and Research in Commerce, Bengaluru City University</i>	
Presentation of Papers (12 to 15 min x 4 = Maximum 60 min)		
SL.NO	Name of the Author(s)	Title of the Paper
1	Mr. Santosh.N Dr. Balaji M	“AI-Powered Personalization and Firm Performance: A Multi-Case Analysis of Engagement, Conversion, and ROI in Indian Digital Commerce”
2	Mr. Ronald Moirangthem Dr. Thokchom Heeraj Anand Mr. Laimayum Sidharth Sharma	Exploring the Spending Patterns and Payment Preferences: A cross-sectional survey of Manipur University Students in a Transforming Digital Economy
3	Mr. Gouri Shankar Sethi	The Role of AI in Insurance Industry: A Technology-Organization-Environment Framework Perspective
4	Ms. Debsikha Roy Prof. Amalendu Bhunia	AI-Based Volatility Forecasting and Financial Market Integration: Evidence from Global Stock Markets
5	Interaction	12 min

Concurrent Session K: Sustainable Finance – III

Chairperson:	Prof. Dhruba Ranjan Dandapat 10 min <i>Professor, Department of Commerce, University of Calcutta and Former Secretary, IAARF</i>	
Co-Chairperson:	Dr. Nirmalendunath 08 min <i>Former Principal, Chittaranjan College</i>	
Presentation of Papers (12 to 15 min x 4 = Maximum 60 min)		
SL.NO	Name of the Author(s)	Title of the Paper
1	Md Afnan Alam Dr. Soumitra Sarkar	The Nexus between Women, Circular Economy, and Sustainable Development: An Empirical Analysis in India
2	Dr. Sirsha Biswas Dr. (CA) Sanjib Kumar Basu	Scope and Challenges of Green Finance: The Role of Green Bonds
3	Mr. Amit Boler Prof. Pranam Dhar	Investor Psychology and Sustainable Finance A CFA-Based Analysis of Behavioural Biases and ESG Orientation among College Teachers in Howrah District, West Bengal
4	Mr. Sujan Chandra Paul Fca	Inventory Management and Profitability: A study on Textiles Industry Listed in the DSE
5	Interaction	12 min

Concurrent Session L: Sustainable Tourism Management

Chairperson:	Prof. Ananda Mohan Pal 10 min <i>Former Professor, Department of Business Management, University of Calcutta</i>	
Co-Chairperson:	Dr. Goutam Bhowmik 08 min <i>Professor, Department of Commerce, University of Gour Banga, Malda</i>	
Presentation of Papers (12 to 15 min x 4 = Maximum 60 min)		
SL.NO	Name of the Author(s)	Title of the Paper
1	Mr. Chhyodup Lepcha Dr. Gangotree Ghosh	Integrating Sustainable Finance Mechanisms to Promote Responsible Tourism in the Hilly Regions of West Bengal
2	Mr. Prasad Gurung Dr. Soumitra Sarkar	The Culture–Finance Nexus: Insights from Homestay Tourism in West Bengal
3	Mr. Anil Chowdhury	Understanding Tourist Motivations for Tea Tourism in Western Dooars, West Bengal: An Empirical Analysis for Sustainable Tea Tourism Development
4	Dr. Sarada Prasad Datta Mr. Bijoy Pal	Impact of Social Media on Selecting Holiday Destination: A Study
5	Interaction	12 min

PLENARY SESSION - III***Sunday, 11th January, 2026*****[12.00 p.m. – 1.15 p.m.]**

Chairperson	Dr. Suman Kumar Dawn <i>Head Academics, EIIIM-K</i>
Co-Chairperson	Dr. Samirendra Nath Dhar <i>Professor and Head, Department of Commerce, University of North Bengal</i>
<i>Learned Speaker</i>	CA. Mr. Dipankar Chatterji 25 min <i>Chartered Accountant and Sr. Partner, L.B. Jha & Company</i> ‘The Audit Function and Corporate Governance in the 21st Century’
<i>Learned Speaker</i>	CA. Mr. Abhijit Bandyopadhyay 20 min <i>Formerly of Deloitte India Ltd.</i> ‘Corporate Narrative Reporting: Its Authentication and Challenges’
<i>Chairperson’s Observations</i>	Dr. Suman Kumar Dawn 15 min
<i>Co-Chairperson’s Observations</i>	Dr. Samirendra Nath Dhar 10 min
<i>Vote of Thanks</i>	Dr. Anish Kumar Dan 05 min <i>Assistant Secretary, IAARF and Associate Professor, Bangabasi College, Kolkata</i>

LUNCH BREAK [1.15 p.m. – 2.15 p.m.]
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Sunday, 11th January, 2026

Concurrent Sessions: M, N, O & P

[2.15p.m. – 3.45 p.m.]

Concurrent Session M: Technology and Accounting -II

Chairperson		CA. Sanjay Bhattacharya 18 min <i>Vice-President (Taxation), IAARF</i>
Co-Chairperson		Dr. Pinaki Ranjan Roy 12 min <i>Former Principal, Netaji Nagar Day College</i>
Presentation of Papers (12 to 15 min x 3 = Maximum 45 min)		
SL.NO	Name of the Author(s)	Title of the Paper
1	Mr. Aryan Narayan Das Dr. Jafor Ali Akhan Dr. Himadri Nath Saha	Impact of Technology on Accounting and Finance
2	Ms. Sunayana Bakshi	A study on the consequences of digital transformation in Banking sector from Global and Indian perspective: A review of literature
3	Dr. Sovik Mukherjee	Looking into an Optimal Tax Design for Online Platforms
4	Interaction	15 min

Concurrent Session N: ESG Reporting

Chairperson		Prof. Dipti Kumar Chakraborty 18 min <i>Former Professor, Department of Commerce, University of Calcutta</i>
Co-Chairperson		CA. Shubhayan Basu 12 min <i>Treasurer, IAARF and Former Associate Professor, Ananda Mohan College, Kolkata</i>
Presentation of Papers (12 to 15 min x 3 = Maximum 45 min)		
SL.NO	Name of the Author(s)	Title of the Paper
1	Mr. Thangjam Roopesh Singh Dr. Thokchom Heeraj Anand Prof. Memcha Loitongbam	The Status of Environmental, Social, Governance (ESG) Framework in Sustainable Finance: A Comparative Analysis of Selected Public Sector Banks
2	Ms. Fatema Kazi Dr. Sharmistha Banerjee	Introducing a Diagnostic Framework for Hidden Carbon Outsourcing: Trajectory of ESG Scores
3	Dr. Joy Chakraborty	Evaluation of ESG Performances across Financial Sub-Sectors in India: A Comparative Study
4	Interaction	15 min

Concurrent Session O: Contemporary Business Research I

Chairperson:		Prof. Ashish Kumar Sana 10 min <i>Professor, Department of Commerce, University of Calcutta</i>
Co-Chairperson		Dr. Chanchal Kumar Mandal 08 min <i>Former Principal, Baruipur College</i>
Presentation of Papers (12 to 15 min x 4 = Maximum 60 min)		
SL.NO	Name of the Author(s)	Title of the Paper

1	Dr. Mandakranta Ray	Impact of Corporate Social Responsibility on Financial Performance: A Study of Indian Chemical Companies
2	Ms. Suryata Pradhan Prof. Pranam Dhar Mr. Habibur Rahaman	Determinants of Financial Literacy and Financial Inclusion among Farmers in West Bengal: A Study.
3	Mr. Nagesh N Prof. Jalaja K. R.	A Study on Evaluating the Role of Cloud-Based Accounting Tools in Promoting SDG-Oriented Practices with special reference to SMEs in Bengaluru
4	Dr. Nirmalendunath Dr. Tarun Mandal Smt. Shawli Roy Basu	Fallacy of India's Financial Inclusion: The Question of Farmers
5	Interaction	12 min

Concurrent Session P: Contemporary Business Research II

Concurrent Session P: Contemporary Business Research II		
Chairperson:		Prof. Pranam Dhar 10 min <i>Professor of Commerce, West Bengal State University</i>
Co-Chairperson:		Dr. Kiran Sankar Chakraborty 08 min <i>Director, CDOE, Rabindra Bharati University</i>
Presentation of Papers (12 to 15 min x 4 = Maximum 60 min)		
SL.NO	Name of the Author(s)	Title of the Paper
1	Mr. Abhijit Roy	An Analytical Study on the Awareness and Performance of PMMY.
2	Mr. Arijit Banerjee	Efficiency Comparison of Public and Private Non-Life Insurance Companies in India: A Data Envelopment Analysis with Malmquist Index
3	Mr. Sudip Malakar Prof. Pranam Dhar Mr. Vijay Anand Sah	Importance of Ethics for Practicing Accountants in Kolkata
4	Dr. Kaoru Yushita Dr. Chiaki Kawabata	Managerial Training Ground and Internal Auditor Independence: An Experimental Study on Identification and Audit Judgments with Early-Career Participants
5	Interaction	12 min

TEA/COFFEE BREAK
[3.45 p.m. – 4.15 p.m.]

Sunday, 11th January, 2026

VALEDICTORY SESSION

[04.15 p.m. – 05.10 p.m.]

<i>Chairperson</i>	Prof. Bhabatosh Banerjee <i>Conference Secretary, IAARF</i>
<i>Guest of Honour</i>	Prof. Jadab Krishna Das <i>Professor (Statistics), Department of Commerce, Chairperson, UGBOS in Commerce, Convener, Ph D RAC in</i>

	<i>Commerce, Former Dean, Commerce & Management, University of Calcutta</i>
<i>Keynote Speaker</i>	Prof. D.V. Ramana 20 min Xavier's Institute of Management, XIM University, Bhubaneswar 'Corporate Accounting and the Indian Constitution Foundations, Frameworks, and Future Directions'
Chairman's Observations 15 min	
Distribution of Mementos and Prizes by Guest of Honour 15 min	
<i>Vote of Thanks</i>	Prof. Goutam Bhowmik 05 min <i>Department of Commerce, University of Gour Banga</i>