



VIDYANAGAR COLLEGE

(ACCREDITED BY NAAC AND GRADED 'B+')

Vidyanagar, P.O. - Charashyamdas, South 24-Parganas

Pin - 743 503, Phone - (033) 2495 9218, West Bengal, INDIA

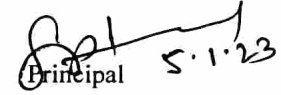
E-mail : vidya.college.56@gmail.com, Website : www.vidyanagarcollege.net

Ref. No. :

Date : 5/01/23

NOTICE

This is to inform that Department of Commerce and IQAC of Vidyanagar College, is going to organise an International Conference on "Contemporary Issues in Accounting and Finance" in collaboration with Kolkata Bidhannagar Society for Academic Advancement, West Bengal jointly with Department of Commerce, Government Girls' General Degree College, Kolkata on 7th January (Saturday), 2023 at 10:30 am at Seminar Hall. All the respected teachers and students are requested to join the said programme on time.


Principal 5.1.23

Vidyanagar College
Dr. S. P. Agarwala
Principal
Vidyanagar College
South 24 Parganas

2023, 22:45

Gmail - Proposal for jointly organizing One Day International Conference on 'Contemporary issues in Accounting and Financ...



Gourab Das <2009gourabdas@gmail.com>

Proposal for jointly organizing One Day International Conference on 'Contemporary issues in Accounting and Finance' in Virtual Mode' on January 7, 2023.

1 message

KBSAA Official <kbsaa2022@gmail.com>
To: 2009gourabdas@gmail.com

Tue, Dec 13, 2022 at 11:26 PM

To
The Principal
Vidyanagar College
N.D. Road, Vidyanagar
West Bengal - 743503.

Respected Ma'am / Sir,

We are glad to inform you that we propose to organize a **One Day International Conference** on 'Contemporary Issues in Accounting and Finance' scheduled to be held on January 07, 2023 (Saturday) in Virtual Mode by Kolkata Bidhannagar Society for Academic Advancement (KBSAA) jointly with your esteemed institution.

The proposed aforesaid programme would provide a platform to budding researchers, students and academicians to not only hear the deliberations of eminent resource persons of national and international repute specialised in **Accounting and Finance and its allied areas**.

In connection to the above, we would like to request you to kindly provide us your consent as a collaborator of the proposed **One Day International Conference on 'Contemporary Issues in Accounting and Finance'** along with the name of the respected Ma'am / Sir to deliver the **Special Address in the Inaugural Session** from your end.

We are eagerly awaiting your positive feedback in this regard.

Thanking you,
Sincerely yours,

Pema Lama, Associate Professor, Department of Commerce, University of Calcutta & Secretary, Kolkata Bidhannagar Society for Academic Advancement (KBSAA).



INTERNATIONAL CONFERENCE

On

Contemporary Issues in Accounting and Finance

January 07, 2023 (Saturday)

Organised by

Kolkata Bidhannagar Society for Academic Advancement

Jointly with

Department of Commerce and IQAC, Vidyanagar College, South 24 Parganas

Department of Commerce, Government Girls' General Degree College, Ekbalpur

SUBMISSION GUIDELINES

Authors are requested to prepare their abstract and paper submissions and send a soft copy through e-mail at kbsaa2022@gmail.com

The authors are requested to adhere to the following guidelines -

1. Every paper must be accompanied by a cover page, which should include the title of the paper, name(s) of the author(s) and their affiliations and the complete postal and e-mail addresses and contact no. of the authors.
2. The Research Papers should be in a Word Document format, Times New Roman, 12- point font size with 1.5 line spacing, 1-inch margins and APA style of referencing.
3. The word limit for the Research Paper is limited to 3000 words, and must include the following: Title, Objectives of the study, Methodology, Findings, Conclusion/Implications/ Recommendations. Limitations (if any), References, Appendices (if appropriate).
4. Abstracts should be limited to 200 words.
5. Strict anti-plagiarism policy is to be followed, therefore, the authors must ensure the originality of the work.

Acceptance of research papers will be informed through e-mail. The decision of the Review Committee regarding the selection of papers will be final and binding.

A declaration must be submitted, along with the paper, by the author(s) mentioning that the manuscript is not copyrighted, and has not been submitted/published elsewhere.

Accepted Papers for presentation based on the Reviewer's and Plagiarism Check Report will have an opportunity to get published in a Bi-Annual Peer-Reviewed Refereed Journal (Online) - Journal of Academic Advancement [ISSN (Online): 2583-5203].

IMPORTANT DATES

Registrations start on: December 15, 2022
Last date of Registration: December 31, 2022
Submission of abstracts: December 25, 2022
Submission of Full paper: December 31, 2022
Notification of Acceptance: January 02, 2023
Date of Conference: January 07, 2023



Google Meet

Organising Secretaries

Soumya Mukherjee
Organising Secretary

Kolkata Bidhannagar Society for Academic Advancement

Gourab Das

Joint Organising Secretary

Vidyanagar College, South 24 Parganas

Souma Halder

Joint Organising Secretary

Government Girls' General Degree College, Ekbalpur

REGISTRATION FEES - Nil

Please Note:

Registration is to be made within 31.12.2022

Visit: <https://kbsaa.org/>

For Registrations:

https://docs.google.com/forms/d/e/1FjAPjL8tWPApCZteC36jyaA1Hf5wzDdRahCkzWdDGCJNWz2EhA/viewform?usp=sf_link

INTERNATIONAL CONFERENCE

On

'Contemporary Issues in Accounting and Finance'

CONFERENCE PROCEEDINGS

Organised by



Kolkata Bidhannagar Society for Academic Advancement

Jointly with



**Dept. of Commerce and IQAC, Vidyanagar College, South 24 Parganas
and**



Dept. of Commerce, Government Girls' General Degree College, Ekbalpur

Saturday, January 07, 2023.

PROGRAMME SCHEDULE

Saturday, January 07, 2023

Session	Programme Details	Time Duration
Inaugural Session	Welcome Address by Soumya Mukherjee - Organising Secretary Assistant Professor, Dept. of Commerce, Maharaja Manindra Chandra College, Kolkata and Hon'ble Governing Body Member, KBSAA	10:15 a.m.
	Professor (Dr.) Dipti Kumar Chakravorty - In Chair Former Professor and Head, Dept. of Commerce, University of Calcutta and Hon'ble President, KBSAA	
	Inaugural Address by Professor (Dr.) Dhruba Ranjan Dandapat Professor, Dept. of Commerce, University of Calcutta and Hon'ble Governing Body Member, KBSAA	
	Special Address by Pema Lama Associate Professor, Dept. of Commerce, University of Calcutta and Hon'ble Secretary, KBSAA	
	Special Address by Dr. Syeda Shariqatul Moula Alquadri Principal, Government Girls' General Degree College, Ekbalpur	
	Special Address by CA Souma Halder Head, Dept. of Commerce, Government Girls' General Degree College, Ekbalpur and Joint Organising Secretary	
	Special Address by Dr. Surja Prakash Agarwala Principal, Vidyanagar College, South 24 Parganas	
	Special Address by Prof. Arunima Ray (Chowdhury) IQAC Coordinator, Vidyanagar College, South 24 Parganas	
	Special Address by Prof. Subrata Sar Bursar, Vidyanagar College, South 24 Parganas	
	Special Address by Prof. Netajee Prasad Kuiry Head, Dept. of Commerce, Vidyanagar College, South 24 Parganas	
Vote of Thanks by Prof. Gourab Das Assistant Professor, Dept. of Commerce, Vidyanagar College, South 24 Parganas and Joint Organising Secretary	10:50 a.m.	

Session	Programme Details	Time Duration
Plenary Sessions Coordinator: Ms. Lopamudra Bhattacharjee State Aided College Teacher -1, Dept. of Commerce, City College of Commerce and B.A. Business Administration, Kolkata and Annual Member, KBSAA	Plenary Session - I In Chair: Professor (Dr.) Ananda Mohan Pal Professor, Dept. of Business Management, University of Calcutta and Hon'ble Vice-President, KBSAA. Key Note Speaker: Dr. Sandip Dhole Senior Lecturer, Course Director, Master of Professional Accounting, Monash Business School, Monash University, Australia	10.50 a.m. - 11:30 a.m.
	Plenary Session - II In Chair: Professor (Dr.) Uttam Kumar Dutta Professor, School of Professional Studies, Netaji Subhas Open University and Hon'ble Vice-President, KBSAA. Key Note Speaker: Dr. Swati Chakraborty Professor, Dept. of Business, Royal Thimpu College, Thimpu, Bhutan.	11.30 a.m. - 12.10 p.m.
	Concurrent Technical Session - I In Chair: Professor (Dr.) Uttam Kumar Dutta Professor, School of Professional Studies, Netaji Subhas Open University and Hon'ble Vice-President, KBSAA. Coordinator: Ms. Priyanka Das Research Scholar (Ph. D), Dept. of Commerce, University of Calcutta and Annual Member, KBSAA.	12.15 p.m.
Technical Sessions Paper Presentations	Concurrent Technical Session - II In Chair: CA Shubhayan Basu Associate Professor, Dept. of Commerce, Ananda Mohan College, Kolkata and Annual Member, KBSAA. Coordinator: Ms. Iffat Jahan Qaiser Research Scholar (Ph. D), Dept. of Commerce, University of Calcutta and Annual Member, KBSAA.	-
	Concurrent Technical Session - III In Chair: Dr. Samyabrata Das Associate Professor, Dept. of Commerce, New Alipore College, Kolkata and Annual Member, KBSAA. Coordinator: Ms. Priyanka Roy Former Post Graduate Student, Shri Shikshayatan College, Kolkata and Annual Member, KBSAA.	2.00 p.m.
	Vote of Thanks Dr. Sujoy Kumar Dhar Faculty Member, ICFAI Business School, Kolkata and Hon'ble Governing Body Member, KBSAA	2:05 p.m. - 2:15p.m.

CONCURRENT TECHNICAL SESSION - I (Paper Presentations)
Time: 12.15 P.M. - 2.00 P.M.

In Chair: Dr. Uttam Kumar Dutta
Professor, School of Professional Studies, Netaji Subhas Open University, Kolkata
and Hon'ble Vice President, KBSAA

Coordinator: Ms. Priyanka Das
Research Scholar (Ph. D), Dept. of Commerce, University of Calcutta and
Annual Member, KBSAA

Sl. No.	Title of the Research Paper / Article	Name of the Author (s)
1	An Overview of Anti-Money Laundering Practice in the Indian Financial System	Yousufi Zmarialy Dr. P.N. Harikumar
2	Measuring the Consistency of Liquidity and its Financial Health: A Study on Tribal Co-operative Marketing Development Federation of India	Dr. P. Chellasamy S. Kannamudaiyar
3	Regional Integration with ASEAN: An Approach to Develop North East INDIA	Rishi Bhargav Das
4	Human Resource Accounting (HRA) or HR Accounts - Possibility of Talent Evaluation / Retention	Gandla Ashwini Dr. D. Srinivas Varma Dr. Satya Prakash K.V.
5	Customer Churn Prediction in Telecom Industry by Machine Learning Technique - An Empirical Study	Dr. Suriya Begum
6	A Conceptual Study on the Role of NGOs in providing Microfinance to Women	V. A. Ragavendran Dr. S. Vennilaashree
7	Environmental, Social and Governance (ESG) Reporting: A Quest Towards Sustainability Reporting Practices	Megnath Routh Dr. Anirban Ghosh
8	Assessing the Performance of NIFTY100 ESG INDEX and NIFTY100 Enhanced ESG INDEX	Dr. M. Sumathy J. Sneha Jayalakshmi

CONCURRENT TECHNICAL SESSION - II (Paper Presentations)
Time: 12.15 P.M. - 2.00 P.M.

In Chair: CA Shubhayan Basu
Associate Professor, Dept. of Commerce, Ananda Mohan College, Kolkata
and Annual Member, KBSAA

Coordinator: Ms. Iffat Jahan Qaiser
Research Scholar (Ph. D), Dept. of Commerce, University of Calcutta and
Annual Member, KBSAA

Sl. No.	Title of the Research Paper / Article	Name of the Author (s)
1	A Study on Influence of Online Marketing on Start Ups	Rajkalaiselvi M Sruthi Elango
2	Performance of Select Conservative Hybrid Mutual Funds in India - An Analytical Study	Payal Biswas Sourav Kumar Das
3	Performance of selected Equity Mutual Funds of Indian AMCs: A Study	Nandini Seal Soumya Mukherjee
4	Mergers and Acquisitions: A Study of some select Indian Firms from the Cement Sector	Dr. Madhumita Dasgupta
5	Corporate Sustainability Reporting Practices - A Study of BSE-SENSEX Companies	Anandaraj Saha
6	Diversified Workforce in Indian MSMEs - A Study	Sumedha Majumder Dilip Barik
7	Some Security Threats in Online Financial Transactions	Ramit Kumar Roy
8	Perspectives of the users on the level of Security and Privacy of M-wallet: A Study focusing on the city of Kolkata	Sukanya Bhattacharyya Raj Das
9	A Study on the effects of E-Commerce on Emerging Markets	Raunak Bhattacharyya
10	Implementation of Digital Currency in India - Opportunities and Challenges	Dipayan Singha
11	Fintech Lending in India: A Threadbare Analysis of the Demand Factors	Sagnik Maity

CONCURRENT TECHNICAL SESSION - III (Paper Presentations)
Time: 12.15 P.M. - 2.00 P.M.

In Chair: Dr. Samyabrata Das
Associate Professor, Dept. of Commerce, New Alipore College, Kolkata
and Annual Member, KBSAA

Coordinator: Ms. Priyanka Roy
Former Post Graduate Student, Shri Shikshayatan College (Kolkata) and
Annual Member, KBSAA

Sl. No.	Title of the Research Paper / Article	Name of the Author (s)
1	Examining the Mediating role of Responsible Financial Behaviour in the relationship between Financial Knowledge and Financial Socialization with Socially Responsible Investment	Sreelakshmi S Dr. Nithya U.S
2	Drone Accounting Technology in Transforming Auditing Process in India	Kaleeshwari. S Dr. M. Jegadeeshwaran
3	A Cross Country study on Corporate White-Collar Crimes in the recent past and their possible reasons	Saptarsi Ganguly
4	A Study on the Impact of Payment Bank in Financial Inclusion with special reference to India Post Payment Bank	Dipankar Mondal
5	Green Marketing: One Step Closer towards Sustainability	Mallika Thacker Dr. Soma Nath
6	Climate Finance and The United Nation	Md. Sharique Imroze Molla Anwarul Haque
7	Zero-Waste Management: Perspective of Indian Citizens on a Zero-Waste Lifestyle	Jagriti Saha Dr. Soma Nath
8	Examining the Impact of COVID-19 Pandemic on the Performance of Select Equity Hybrid Mutual Funds in India	Baitali Paul Abhishek Dutta
9	Current Gender Diversified Board Committee Composition and Tokenism: An Empirical Study with reference to Indian Companies	Rozy Lasker Dr. Amit Majumder
10	Kolkata: A Bibliometric Analysis on Contemporary Issues in Social Science	Jayasree Das

1. An Overview of Anti-Money Laundering Practice in the Indian Financial System

Yousufi Zmarialy

Research Scholar (Ph. D), Institute of Management in Kerala (IMK)
University of Kerala, Thiruvananthapuram

Dr. P.N. Harikumar

Professor, Dept. of Commerce
University of Kerala, Thiruvananthapuram

ABSTRACT

Money Laundering is a menace to economies and a central concern globally. Money laundering worldwide and its threat to a country's economy and financial system is the main challenge for governments. The financial system is the main target of money launderers. The money laundering risk cannot be eliminated, instead can be mitigated through specific preventative measures. In this regard, FATF's initial international step was taken, presenting its 40 Recommendations to combat Money Laundering and Terrorist Financing. The recommendations have evolved into the model for successful national and global Anti Money Laundering and Countering Financing of Terrorism (AML / CFT) related controls.

This paper aims to Assess and describe the Anti-Money Laundering (AML) practice and framework in the Indian financial system and to examine how the Indian financial system addressed the FATF's Recommendations on Anti Money Laundering and Countering Financing of Terrorism (AML/CFT). The study used secondary data obtained from Books, Annual Reports, and Selected websites to achieve the study's objectives.

The study's findings evidenced that, Anti- Money Laundering (AML) regime in the Indian financial system is regulated by the Prevention of Money Laundering Act (PMLA) Law, along with the Indian financial system established regulatory and supervisory framework to address the FATF Recommendations. The Anti Money Laundering (AML) framework of the Indian financial system consists of FIU-India operating as a national agency for receiving, processing, analysing, and disseminating information relating to suspect financial transactions. The Reserve Bank of India, Security Exchange Board of India and Insurance Regulatory Development Authority (RBI, SEBI, and IRDA) are the Primary Regulatory and supervisory Bodies responsible for regulating, supervising, and creating Anti-Money Laundering (AML) Policies for the Indian Financial Sector.

Keywords: *Money Laundering, Financial System, Financial Action Task Force (FATF), Anti Money Laundering.*

2. Measuring the Consistency of Liquidity and its Financial Health: A Study on Tribal Co-operative Marketing Development Federation of India

Dr. P. Chellasamy

Professor and Dean, School of Commerce, Bharathiar University, Coimbatore, INDIA

S. Kannamudaiyar

Research Scholar (Ph. D), School of Commerce, Bharathiar University, Coimbatore, INDIA

ABSTRACT

The present study of the paper aims to show the consistency of the liquidity and its effects on the financial health of Tribal Co-operative Marketing Development Federation of India (TRIFED). The objective of the study is to examine the extent of association between the variables and to show the consistency of the liquidity position of the TRIFED. For examining the significance of the value of W, Chi-square (χ^2) and Altman's Z-score has been used to check the organization monetary position.

The result of the analysis concludes that Kendall's coefficient of concordance (W) among the given six ratios are found to be statistically significant at the 5 % level. In addition, one sample t-test portray a remarkable difference in the Altman's Z-score of Tribal Co-operative Marketing Development Federation of India (TRIFED) during the study period. The study leads to significant conclusion based on the study's result.

Keywords: *Liquidity, Altman Z-Score, TRIFED, Kendall's Coefficient of Concordance, t-test.*

3. Regional Integration with ASEAN: An Approach to Develop North East INDIA

Rishi Bhargav Das

Assistant Professor, Dept. of Commerce, Nowgong College (Autonomous), Assam, INDIA

ABSTRACT

India is one of the fastest-growing economies in the world with the development of international trade. India's international trade has passed through a transition period since independence and has reached new boundaries. But the landlocked North East India which has enormous potential to grow is not benefitted in the pre and post-independence periods also even India's Act East Policy does not seem to benefit this region proportionately. To move on the wheels of regional development in NE Region the international trade boundaries can prosper with trade integration enriching the Northeast's full resource potential.

This paper will highlight the trade and development prospects through harmonized goods and infrastructure with ASEAN.

Keywords: *ASEAN, ACT East, RCA, Trade.*

JEL Classification: F63, F14, F15.

4. Human Resource Accounting (HRA) or HR Accounts – Possibility of Talent Evaluation / Retention

Gandla Ashwini

Assistant Professor, Dept. of Management, Sree Dattha Institute of Engineering and Science, Hyderabad, INDIA

Dr. D. Srinivas Varma

Head, Dept. of Management, Sree Dattha Institute of Engineering and Science, Hyderabad, INDIA

Dr. Satya Prakash K.V.

Professor, Dept. of Management, Sree Dattha Institute of Engineering and Science, Hyderabad, INDIA

ABSTRACT

While all available 'Resources', i.e., Men (including Women), Money, Materials, Machinery, and Methods, need to be reflected in the final accounts consisting of Profit and Loss Account and the Balance Sheet of any organization, Men (including Women) or Human Resources seem to be not fully shown in the books of account. Only the expenses, i.e., the salaries and perquisites, are considered by the organisations, while the actual worth of employees, their annual appreciations and depreciations, seem to be not at all recorded in the records by organizations.

Studies were made and few progressive organizations recognized the need to assess Human Resources also on par with other resources in the organizations, but somehow or the other it seems to be getting delayed for lack of unity of action among the organizations or federations, may be due to apathy or lack of interest by the organizations or Finance Bodies or Government, interesting aspects came to light in the study which were brought out, as part of this paper now.

Keywords: *HRA, Resources, Individual Pride, Image Policy, Industry Progress, Inclusive Problems, Identity Preparedness, VUCA.*

5. Customer Churn Prediction in Telecom Industry by Machine Learning Technique - An Empirical Study

Dr. Suriya Begum

Professor and Senior Mentor, NIIT, Bengaluru, INDIA

ABSTRACT

Today, in the market, there is a good likelihood that a consumer will switch to a different service provider from the existing provider. This is the present scenario in almost all the Industries including Telecom. The objective of this study is to predict the customer churn in Telecom Industry using Supervised Machine Learning methods.

The dataset is taken from Kaggle. It has 7043 records and 21 features. Logistic Regression and Random Forest classifier models are used. Random Forest predicted more accurate results compared to Logistic Regression.

Keywords: *Logistic Regression, Random Forest classifier, Kaggle, Telecom, Supervised.*

6. A Conceptual Study on the Role of NGOs in providing Microfinance to Women

V. A. Ragavendran

Assistant Professor, Dept. of Business Administration,
Mannar Thirumalai Naicker College, Madurai, INDIA

Dr. S. Vennilaashree

Associate Professor, Dept. of Commerce (CS), VELS, Chennai, INDIA

ABSTRACT

Women can improve their quality of life by becoming more empowered, which is a multifaceted process that gives them more control and self-awareness. Women ought to be aware of their constitutional rights to adequate healthcare, financial stability, access to knowledge, information, and education, as well as to equal opportunities for girls in society. A status transition from one of failure to one of success is represented by empowerment. Their lives and resources are also organised through empowerment. Over the past two decades, the microfinance industry has expanded quickly, empowering women to become economically independent and raising their quality of life.

Microfinance can support the growth of micro entrepreneurship, which will help to address the issue of unemployment and other related social issues.

Keywords: *Micro-Entrepreneurship, Microfinance, NGO, and Poverty Alleviation.*

7. Environmental, Social and Governance (ESG) Reporting: A Quest Towards Sustainability Reporting Practices

Megnath Routh

State-Aided College Teacher, Dept. of Commerce, Sonarpur Mahavidyalaya
South 24 Parganas, INDIA

Dr. Anirban Ghosh

Professor, School of Professional Studies, Netaji Subhas Open University
Kolkata, INDIA

ABSTRACT

Sustainable development is meeting the requirement of present generation without compromising the future generation requirement in meeting their needs. Sustainable development can also be referred as maintaining a proper balance between people, planet and profit. Sustainable reporting is a report on non-financial performance of an organization incorporating Environmental, Social and Governance (ESG) factors. Sustainable reporting is an important tool for investors, NGOs, consumers and other stakeholders in assessing the sustainable behaviour of the company for related future risk and opportunities. As Sustainable reporting grows and evolve with time, organizations will have a clear and better understanding of how positive sustainable performance can bring new opportunities to the business and negative sustainable performance can impact the business.

In this article, we are going to discuss about the journey which had started many years back with sustainability reporting and has evolved in various ways to form ESG reporting. With the passage of time, sustainable reporting has become the burning topic in the corporate world.

Keywords: *Sustainable Development, Sustainability Reporting, Environmental, Social, Governance (ESG).*

8. Assessing the Performance of NIFTY100 ESG INDEX and NIFTY100 Enhanced ESG INDEX

Dr. M. Sumathy,

Professor and Head, Dept. of Commerce, Bharathiar University, Coimbatore.

J. Sneha Jayalakshmi

Research scholar, Dept. of Commerce, Bharathiar University, Coimbatore.

ABSTRACT

To reflect the performance of the companies of the Nifty 100 index on the environmental, social and Governance risk score the Nifty 100 ESG index would help. It was launched on March 27th 2018. The top constituents by weightage are Infosys Ltd, Tata consultancy services Ltd, Housing Development Finance corporation, HCL technologies ltd, Bharati Airtel Ltd, ICICI Bank Ltd, Titan Company Ltd, Bajaj Finance Ltd, Kotak Mahindra Bank Ltd and Tech Mahindra Ltd. To reflect the performance of the companies of the Nifty 100 Enhanced index on the environmental, social and Governance risk score the Nifty 100 ESG index would help. Those companies which belong to severe category risk are not included here.

The researcher has tried to assess the performance of Nifty100 ESG and Nifty100 Enhanced ESG. Further an attempt was made to study the impact of the returns on the dividends of the selected indices.

Keywords: *ESG, Thematic Indices, Returns, Dividend.*

9. A Study on Influence of Online Marketing on Start Ups

Rajkalaiselvi M

Assistant Professor, Dept. of Business Administration
Justice Basheer Ahmed Sayeed College for Women, Chennai, INDIA

Sruthi Elango

Assistant Professor, Dept. of Business Administration
Justice Basheer Ahmed Sayeed College for Women, Chennai, INDIA

ABSTRACT

Social computing involves the use of online social media tools such as Facebook, Instagram, Pinterest, YouTube etc to reach the customers in innovative ways. This Pandemic has changed the world upside down where we could see a drastic change in the traditional market. This Pandemic has also bought a huge number of online business Start-ups. Starting businesses of all types are getting involved in Social media in an attempt to reach to a new audience and reinforce ties with existing customers. The question in hand is, Does Online Marketing have any influence on a start-up business? Is it worth investing your time in Social Media early in your start-up? What are the issues that occur during a start up? How do they overcome those Challenges?

The purpose of this study is to understand how marketing efforts in social media can be successful in attracting customers for start-up companies. It also tries to understand how an owner of a start-up recognizes using social media to grow its business and uses social media to engage with its customers. It also tries to understand how an owner of a start-up recognizes using social media to grow its business and uses social media to engage with its customers.

Keywords: *Start up, Online Marketing, Social Media, Challenges.*

10. Performance of Select Conservative Hybrid Mutual Funds in India - An Analytical Study

Payal Biswas

Post Graduate Student, Dept. of Economics and Commerce, Adamas University, Kolkata, INDIA

Sourav Kumar Das

Assistant Professor, Dept. of Economics and Commerce, Adamas University, Kolkata, INDIA

ABSTRACT

Indian Mutual Fund Industry has experienced massive expansion of around Rs.36.59 Lakh Crores in Assets under Management (AUM) since its inception. All Mutual Funds provide two plans for investments: 'Regular' and 'Direct' plans. Direct plans provide relatively higher returns than Regular plans as they do not involve any brokerage and other incidental expenses. Hybrid Mutual Funds allow to invest in different underlying assets through Equity Funds comprising of stocks of different registered companies as well as Debt Funds that embrace financial instruments like corporate bond, zero coupon bonds, term deposits, government bonds, etc. Conservative Hybrid Funds are the best Open ended Hybrid Funds for risk averse investors; investing in 10%-25% of total assets for equity and equity related investments, and 75%-90% of total assets for Debt instruments.

The present study focuses on analysing the performance of Seven Hybrid Funds under direct plan, that are having net assets above Rs.1,000 Crores (as on 06.05.2022), namely, Aditya Birla Sun Life Regular Savings Fund (ABSLRSF), Canara Robeco Conservative Hybrid Fund (CRCHF), HDFC Hybrid Debt Fund (HHDF), ICICI Prudential Regular Savings Fund (IPRSF), Kotak Debt Hybrid Fund (KDHF), SBI Conservative Hybrid Fund (SCHF) and UTI Regular Savings Fund (URSF), for a 5-year study period (31.12.2016-31.12.2021). The study reveals that all the select funds have underperformed the benchmark (S&P BSE 500) in respect to return (CAGR) while, they all outperformed as regards to risk. All the Funds except IPRSF, KDHF and URSF, have outperformed the benchmark in terms of risk-adjusted return (Sharpe ratio) while all the Funds remained defensive for the entire study period.

Keywords: *Conservative Hybrid Funds, AUM, Mutual Fund, Direct Plans.*

11. Performance of selected Equity Mutual Funds of Indian AMCs: A Study

Nandini Seal

Former Student, Dept. of Commerce, S.A. Jaipuria College (Morning), Kolkata, INDIA

Soumya Mukherjee

Assistant Professor, Dept. of Commerce, Maharaja Manindra Chandra College, Kolkata, INDIA

ABSTRACT

A mutual fund is a pool of money managed by an Asset Management Company (AMC) that collect funds from different individuals as well as institutional investors, and invest those funds in various securities, capital assets such as bonds, real estates, stocks as well as in mutual funds. Most of the Asset Management Companies have different categories of equity mutual funds depending upon the risk associated with such investments. In this case, trailing return and rolling return indicate the performance of a mutual fund. However, a long-term investor has to consider other factors associated with such mutual funds (like asset under management, expenses ratio, number of stocks, and experience of the management) to finalise the selection of mutual funds.

In this research paper, an attempt has been made to identify the relationship among the performance of selected equity mutual funds and the parameters considered by the investors for selecting the fund. 't-statistic' has been used to identify such relationship.

This research shows that there is no relationship between trailing return of any kinds of Equity mutual funds and the selected parameters by the investors. However, number of stocks and experience of management have a little impact on the rolling return of equity large cap mutual funds and Assets under management has a little impact on rolling return in case of mid-cap mutual fund only.

Keywords: *Asset Management Companies, Mutual Funds, Trailing Return, Rolling Return, Asset under Management, Expenses Ratio.*

12. Mergers and Acquisitions: Study of some select Indian Firms from the Cement Sector

Dr. Madhumita Dasgupta

Adjunct Faculty, Amity Business School, Amity University, Kolkata, INDIA

ABSTRACT

Mergers and Acquisitions have remained to be an important scope which has shaped the corporate scenario and in the Post-Liberalised regime have acquired a fresh facet. In the international scenario, the economic policies had been witnessing a drastic reformation resulting in creation of opportunities for international Mergers and Acquisitions in the last two centuries of the 20th century. The revamping of MRTP Act and other similar directives have ensured that firms are more receptive to the Mergers and Acquisition route for enhancing their production and growth. Another vital occurrence was the Government decision of allowing the buy-back of shares by companies via the declaration of the buy-back ordinance.

The present study is an attempt to understand the performance of some select Indian firms from the cement sector in the post-merger era. The companies will be tested for structural change and the results will be further tested for any significant movement, either financially or structurally.

Keywords: *Acquisitions, Mergers, Operating Performance, Structural Change, Significance Test.*

13. Corporate Sustainability Reporting Practices- A Study of BSE-SENSEX Companies

Anandaraj Saha

Assistant Professor, Dept. of Commerce, University of Calcutta, INDIA

ABSTRACT

Sustainability reports have taken the place of regular reports prepared by companies nowadays. Brundtland Report (1987) first coined the term "Sustainability" and it has now become the umbrella term for many companies worldwide to address many issue concerning triple Ps. Due to rising pressures from socially conscious investors and legal framework requiring compliance of various social and environmental laws, many companies are now under tremendous pressure to comply with sustainability norms. Although, ESG disclosure is voluntary in many countries, still many companies are reporting ESG issues through sustainability reports. Voluntary disclosures are not governed by generally accepted standards and reporting framework. These are less credible and incomparable. Standardisation of reporting framework and providing external guarantees like independent assurance of the sustainability reports can improve their importance, reliability and comparability. In India, many companies are publishing such reports.

The present study unveils the various aspects of sustainability reporting practices in Indian scenario. The study examines the issues concerning corporate sustainability reporting practices of Bombay Stock Exchange (BSE) SENSEX companies.

Keywords: *Assurance, ESG, GRI, Reporting Framework, Sustainability.*

14. Diversified Workforce in Indian MSMEs - A Study

Sumedha Majumder

State Aided College Teacher - 1, Dept. of Commerce, Lalbaba College, Belur, INDIA

Dilip Barik

Associate Professor, Dept. of Commerce, Lalbaba College, Belur, INDIA

ABSTRACT

Diversification of the workforce in terms of language, religion, ethnicity, gender, age, and so on is critical for business sustainability in a global competitive market. A solid, diverse work force management mechanism allows not only large corporations but also small-scale MSMEs to gain a competitive advantage. The Indian MSME sector has a major stake in the job market. Moreover, diversified workforces are employed in the MSME sector. In our research, we found a huge gap in terms of the number of workers in MSMEs between registered and unregistered MSMEs as per the Udyam portal. Furthermore, state-level perceptions of MSMEs' employability differ from one another. Male and female workers are simultaneously represented in rural and urban MSMEs.

Moreover, as per our research findings, we identified that if MSMEs are able to manage the diversified work force properly, they will also be able to create and enhance their value in the competitive global market.

Keywords: *MSME, Diversified Work Force, Male-Female, Rural-Urban, Growth.*

15. Some Security Threats in Online Financial Transactions

Ramit Kumar Roy

Assistant Professor, Dept. of Information Technology
St. Xavier's College (Autonomous), Kolkata, INDIA

ABSTRACT

With an appreciable rise in online financial transactions especially during the covid period, the risks associated with it has also increased. Knowingly or unknowingly, each of the end users are exposed to multiple cyber security threats the moment they are online. This work is an attempt to discuss some of the most common internet-based security threats in the present scenario.

We do hope that awareness about the various cyber security threats discussed through this work will definitely help the end users to be cautious while carrying on any online transaction in future.

Keywords: *Cybersecurity, Security Threats.*

16. Perspectives of the users on the level of Security and Privacy of M-wallet: A Study focusing on the city of Kolkata

Sukanya Bhattacharyya

Former Post Graduate Student, Dept. of Commerce, University of Calcutta, INDIA

Raj Das

Post Graduate Student, Dept. of Commerce, University of Calcutta, INDIA

ABSTRACT

The introduction of numerous advancements has been motivated by the increased usage of smartphones. The creation of mobile finance options is one such innovation that has simplified and speed up the process of paying for products and services. These mobile financing solutions are commonly known as mobile wallets or simple M-wallets. Despite the many advantages that M-wallets bring, some experts think that using a digital wallet is not a safe way for users and service providers to make payments. The purpose of this paper is to get insight into the opinions of M-wallet users from the city of Kolkata on the security and privacy of the M-wallets they use.

The information used in this research comes from primary sources. Users' perceptions of the security risks, privacy risks, financial risks, input capture risks, risks of synthetic frauds, and other risks they may encounter when using m-wallets are revealed via analysis based on their responses.

Keywords: *M-wallet, Security Risks, Privacy Risks, Financial Risks, Input Capture Risks, Synthetic Frauds.*

17. A Study on the effects of E-Commerce on Emerging Markets

Raunak Bhattacharyya

Former Post Graduate Student, Dept. of Commerce, University of Calcutta, INDIA.

ABSTRACT

Each person's commercial activities are very diverse from one another, and this may be attributed to the type of commerce they engage in and the location of the market. Since the advent of E-commerce, commercial activity and transactions have undergone a complete transformation. This study largely focuses on how Traditional offline commerce-both existing and emerging is affected by e-commerce.

The proposed study focuses on examining the preferences, viewpoints, testimonials, and experiences of consumers of e-commerce. The study's sample size is 120, and it primarily focuses on businesspeople and entrepreneurs because they are more likely to have a thorough understanding of the entire world of trade.

Keywords: *E-commerce, Developing Markets, Indian Economy, Old-School Markets.*

18. Implementation of Digital Currency in India - Opportunities and Challenges

Dipayan Singha

State Aided College Teacher, Dept. of Commerce, Lalbaba College, Belur, INDIA

ABSTRACT

India has witnessed acceleration in its digital payment ecosystem. Different fintech initiatives have overtaken the traditional cash payment system. A substantial section of Indian population is now used to digital transaction services via mobile phones. Digital currency has gained its popularity in recent years as backed by blockchain technology. Digitisation of India have been routing its path to e-RUPI (Electronic Real-time Interbank Settlement System) which benefits users in making transactions faster, Direct Benefit Transfer (DBT), reducing maintenance cost, no chances of duplicity, eliminates third-party app or banking app, contactless transactions, no KYC needed etc. along with opportunities comes challenges which might restrict Indians from using e-RUPI. Most essential challenges that e-Rupee might face are loss of privacy, cyberattack, legal and regulatory issues, no KYC, phone holder becomes digital rupee holder, prepaid service without interest.

e-RUPI is definitely a step to financial inclusion which will ease cash and banking process but e-RUPI is not actually a digital currency but rather a token that ensures benefits of cash. The most interesting fact about e-RUPI is its digitalised form which allows authorities to make architectural changes as and when needed.

Keywords: *e-RUPI, DBT, KYC, Financial Inclusion etc.*

19. Fintech Lending in India: A Threadbare Analysis of the Demand Factors

Sagnik Maity

Research Scholar (Ph. D), Dept. of Commerce, University of Calcutta, INDIA

ABSTRACT

Purpose: Fintech lending is an emerging innovation in the Indian financial market. With increasing technology development and artificial intelligence, fintech companies have developed a new method to mitigate risk and identify creditworthy borrowers, disrupting the conventional approach. The primary goal of this research project is to understand better the demand factors that affect the fintech lending industry in India.

Methodology: In order to comprehend the factors, this investigation relies on secondary sources of information, including scholarly articles, reports, and newspaper articles.

Findings: The study finds the six factors that influence demand. It's clear that some of them have a long-lasting impact, while others seem to have a temporary one.

Originality: This study fills an informational void by illuminating the need for fintech lending in India. The findings of this study will aid in the development of a case study-based methodology for future research. The study provides a broader context, as well. Also, determinants of lending in the fintech industry.

Paper Type: The study is a desk research paper based on a conceptual framework.

Keywords: *Fintech Lending, India, Demand, Digital India.*

21. Drone Accounting Technology in Transforming Auditing Process in India

Kaleeshwari. S

Ph.D. Research Scholar, Dept. of Commerce, Bharathiar University, Coimbatore, Tamil Nadu.

Dr. M. Jegadeeshwaran

Associate Professor, Dept. of Commerce, Bharathiar University, Coimbatore, Tamil Nadu.

ABSTRACT

The technology development in drone is up to how the accountants use the drone technology, depends on the kind of job. Drone technology unmanned aerial vehicles (UAVs), that can fly remotely. According to the global markets the drone is predicted to increase from 26.3 billion in 2021 to 41.3 billion in 2026. So, the usage of drone technology has been increased in 2020 for various purposes especially in pandemic situations. After that the technology of drone has been inculcated in various areas one such is accounting, so the accounting has experienced radical changes with more responsibilities, which is with current technological advancement like drone technology in accounting with upgradation of Artificial intelligence, block chain and internet of things and big data. And the virtual reality is another advancement in near future. One such is Amazon and Google are already using the drone for delivering the packages. This study has been made for conceptual understanding of the drone technology in accounting, how this technology will be adopted in accounting, how it will be beneficial in the field of accounting and auditing.

Keywords: *Drone Technology, Accounting, Benefits, Usage and Outcome.*

22. A Cross Country study on Corporate White-Collar Crimes in the recent past and their possible reasons

Saptarsi Ganguly

Senior Research Fellow (Ph. D), Dept. of Commerce, University of Calcutta, INDIA

ABSTRACT

The modern-day corporate world has been suffering from corporate white-collar crimes for the last few decades. The principal distress in this regard is that the menace comes from the upper elite class of the social hierarchy. The concerned study provides appreciated statistics regarding corporate white-collar crimes in the last few years in the United Kingdom, the United States of America, and, India.

The study further debates the causes of such crimes in the corporate arena and aims to ascertain the root cause of such crimes using allegorical understandings from Greek mythological parables.

Keywords: *Corporate World, White-Collar Crimes, Statistics, Allegorical Understandings, Greek Mythology.*

23. A Study on the Impact of Payment Bank in Financial Inclusion with special reference to India Post Payment Bank

Dipankar Mondal

State Aided College Teacher -1, Dept. of Commerce, Maharani Kasiswari College, Kolkata, INDIA
and

Research Scholar (Ph.D), Dept. of Commerce, Vidyasagar University, Midnapore, INDIA

ABSTRACT

Financial inclusion is nothing but providing the banking facilities to all at an affordable cost. It has been a vital challenge for Govt. of India and other financial regulators for a long time in spite of taking many initiatives. Derivation of payment banks emerged with the first budget speech of the Hon'ble Finance Minister; Mr. Arun Jaitley mentioned RBI to create a framework for licensing small banks and other differentiated banks. Considering socio-economic condition across the length and breadth of the country, Payment banks with special guidelines have been injected in the banking platform to be fully networked and technology driven in order to further the financial inclusion by providing especially remittance services to the unbanked. This study attempts to review the parameter of financial inclusion and find the impact of India Post Payment Bank (IPPB) in financial inclusion.

The present study is exploratory and descriptive in nature based on secondary data. The results show a positive impact on financial inclusion by IPPB as it leverages its Aadhaar enabled Payment System (AePS) services, interoperable doorstep banking services and huge network of postal employees and it is further anticipated that it will help boost the digital financial inclusion in remote areas and build a less cash economy.

Keywords: *Financial Inclusion, Differentiated Banks, Remittances, IPPB, AePS, Interoperable Doorstep Banking Services, Less Cash Economy.*

24. Green Marketing: One Step Closer towards Sustainability

Mallika Thacker

Undergraduate Student, Dept. of Commerce, St. Xavier's College (Autonomous), Kolkata, INDIA

Dr. Soma Nath

Assistant Professor, Dept. of Commerce, St. Xavier's College (Autonomous), Kolkata, INDIA

ABSTRACT

With the implementation of the Sustainable development goals, it is our responsibility as responsible citizens of the country to contribute the little we can. We all play the role of a consumer in our everyday lives. As consumers we can avoid so many mistakes like exchanging plastics bags while shopping by replacing them with reusable cloth bags. Just as the action of a consumer makes a difference so does knowledge. The main objective of his research is to establish the growth in awareness of sustainability and eco-friendly behavior by comparing the consumer response of different age groups using the Goodness of Fit test.

At the end of the test, we have been able to conclude that with growing impact of severe ecological conditions consumers are changing their decision-making process and focusing on eco-friendly purchases. The present paper will assist the companies to market their sustainable goods to the correct target audience based on consumer preferences.

Keywords: *Green Marketing, Sustainability, Green Product, Green Service, Sustainable Development.*

25. Climate Finance and The United Nation

Md. Sharique Imroze

Assistant Professor, Dept. of Commerce, University of Calcutta, INDIA

Molla Anwarul Haque

Former Post Graduate Student, St. Xavier's College (Autonomous), Kolkata, INDIA

ABSTRACT

Climate finance refers to localised, nationalised or even transnational modes of financing drawing from sources such as public, private and even alternative channels, that delve not only to brace mitigation but also to actions of adaptation that will holistically address climate change (United Nations Framework Convention on Climate Change). Climate catastrophes of the year 2022, ranging from Pakistan Floods engulfing over 1,500 lives and affecting 33 million normalcies of life to European Droughts claiming 16,000 lives and India recording "extreme weather events on 241 of 273 days" (Indian Express, 2022), all have directed towards the urgent need for global efforts to combat climate crisis.

Talking the financial lexicon, the loss and damage to the developing nations far out-weigh that of developed, whereby the developing nations are estimated to a bear the brunt of an estimated US\$290–580 billion in 2030 and reach US\$1-1.8 trillion in 2050 (LSE, The Grantham Research Institute on Climate Change and the Environment, 2022). Thus, "common but differentiated responsibility and respective capabilities" the fundamental principal put forward in the Convention of COP 26 and successively COP27 stands rudimentary to the assistance of the developed nations towards the financially anaemic developing nations.

Keywords: *Climate Finance, Climate Change, Developing Nations, Sources of Funds, Differentiated Responsibility, COP26, COP27, Climate Mitigation, Climate Adaption.*

26. Zero-Waste Management: Perspective of Indian Citizens on a Zero-Waste Lifestyle

Jagriti Saha

Undergraduate Student, Dept. of Commerce, St. Xavier's College (Autonomous), Kolkata, INDIA

Dr. Soma Nath

Assistant Professor, Dept. of Commerce, St. Xavier's College (Autonomous), Kolkata, INDIA

ABSTRACT

In recent years, the global waste problem has taken a massive toll on the ecology of the earth. The philosophy of zero waste treats it as a misallocated resource that can be circled back into the production or consumption process. The local policy-making bodies in India often mandate households to segregate their waste in blue (non-biodegradable waste) and green (biodegradable waste) trash bins without making it a legal obligation but it ends up in the same dumping ground. Society today is geared toward instant appeasement. This attitude cannot be fostered by going zero-waste. Needless to say, it takes time. Hence, Zero-waste management is encouraged at all levels, consumer, industry, organization, and government. It is safe to say that due to India's relative newness to this concept, the assessment of zero-waste management in the country is rather vague. Not much has been examined about the adoption of the concept in the country and the relative adaptiveness of the entire process remains unexcavated. This paper aims to study consumers' perception in metropolitan cities in India toward a zero-waste lifestyle and management.

The study investigates the change in consumer perspective from the conventional way of waste disposal to the newer and more sustainable way of life. Data from 314 consumers residing in metropolitan cities in India were collected to study their attitude towards zero-waste.

Keywords: *Zero-Waste, Waste Management, Circular Economy, Consumer Perspective on Zero-Waste living.*

27. Examining the Impact of COVID-19 Pandemic on the Performance of Select Equity Hybrid Mutual Funds in India

Baitali Paul

State Aided College Teacher, Dept. of Commerce, New Alipore College, Kolkata, INDIA

Abhishek Dutta

State Aided College Teacher, Dept. of Commerce, New Alipore College, Kolkata, INDIA

ABSTRACT

An equity-oriented hybrid fund invests at least 65% of its total assets in equity and equity-related instruments of companies across various market capitalizations and sectors. The remaining 35% is invested in debt securities and money market instruments. In this research paper, an attempt has been made to analyse the performance of select Equity Hybrid funds for 24 months before the outbreak of COVID-19 and 24 months after COVID-19 based on return and risk evaluation.

This secondary data-based analysis includes six equity hybrid mutual funds and uses tools like Compound Annual Growth Rate (CAGR), Standard Deviation, Sharpe Ratio, Treynor Ratio, Alpha, Beta and coefficient of determination. The study expects to benefit the stakeholders in choosing appropriate funds.

Keywords: *COVID-19, Equity Hybrid, Return, Risk.*

28. Current Gender Diversified Board Committee Composition and Tokenism: An Empirical Study with reference to Indian Companies

Rozy Lasker

Assistant Professor, Dept. of Commerce, Bhalrab Ganguly College, Kolkata, INDIA

Dr. Amit Majumder

Associate Professor, Dept. of Commerce, Bijoy Krishna Girls' College, Howrah, INDIA

ABSTRACT

Gender balance of boardroom has been gaining utmost attention in the diversity arena in affiliation with different origin, race, religion, age, and gender. In recent years, boards in European and Scandinavian countries like France, Germany, Norway, Sweden, Denmark have reflected the significant existence of gender divergent board composition. India came vigorously with its sincere move on gender diversity under section 149(1) of the Companies Act, 2013. With effect from 1st April 2015, it is compulsory to appoint at least one-woman director in the category of Indian companies. But in the real stage, it appears that the 'tokenism' trapped women directors in boardroom and also in board committees and that preclude other flourishing knowledge to reach organizational apex position. In this context, the objective of the study is to find out the perception of 'tokenism, influence, and practices in the composition of gender diversified board committee in a backdrop of Nifty 50 companies. After careful observation, we find out that most of the companies scale down their effort of diversified board composition after touching the basic legal quota.

As far as 'family affiliation' and 'tokenism' is concerned, it can be concluded that the degree of gender diversity with top board position is not that correlated with family affiliation though the presence of women directors in board and board committees positively representing the tokenism. We also observe that the board committees with financial and strategic association are by and large composed without considering woman representation.

Keywords: *Gender Diversity, Tokenism, Family Affiliation.*

29. Kolkata: A Bibliometric Analysis on Contemporary Issues in Social Science

Jayasree Das

State Aided College Teacher -1, Dept. of Commerce, Harimohan College, Kolkata, INDIA
and

Research Scholar (Ph. D), Dept. of Commerce, Aliah University, Kolkata, INDIA

ABSTRACT

Objective: There has been a lot of interest in Kolkata as a study area. In order to guide future research, it is intended to examine the effectiveness and content of the social science literature published between 2000 and 2022.

Methods: Publications on Kolkata and contemporary issues in social sciences were retrieved from the database Dimension. Year of publication, keywords, document type, names of authors, affiliations, abstracts, and the number of citations is only a few of the information gathered. VOS viewer 1.6.18 was used to conduct bibliometric studies. To assess the interactions between various writers, nations, and institutions, network maps were created. Total link strength qualities were taken into consideration as one weight attribute.

Results: A total of 1509 publications were retrieved, 1243 publications were original research articles and review articles and rest were letters, book chapters or editorial materials. Out of final 1243 articles total of 137 papers were published in 2022, 162 in 2021 and 145 publications in 2020. A total of 741 publications has close access. The main bulk of research took place between 2013 - 2022.

Conclusion: There exists future scope of studies in accounting, sociology, gender studies in reference to Kolkata. VOS viewer provides easy, user-friendly options to handle bibliographic data.

Keywords: *Kolkata, Contemporary Issues, Social Science, VOS Viewer, Bibliometric Analysis.*



INTERNATIONAL CONFERENCE

On

Contemporary Issues in Accounting and Finance

January 07, 2023 (Saturday)

Organised by

Kolkata Bidhannagar Society for Academic Advancement

Jointly with

**Department of Commerce and IQAC, Vidyanagar College, South 24 Parganas
Department of Commerce, Government Girls' General Degree College, Ekbalpur**

SUBMISSION GUIDELINES

Authors are requested to prepare their abstract and paper submissions and send a soft copy through e-mail at kbsaa2022@gmail.com

The authors are requested to adhere to the following guidelines -

1. Every paper must be accompanied by a cover page, which should include the title of the paper, name(s) of the author(s) and their affiliations and the complete postal and e-mail addresses and contact no. of the authors.
2. The Research Papers should be in a Word Document format, Times New Roman, 12- point font size with 1.5 line spacing, 1-inch margins and APA style of referencing.
3. The word limit for the Research Paper is limited to 3000 words, and must include the following: Title, Objectives of the study, Methodology, Findings, Conclusion/Implications/ Recommendations. Limitations (if any), References, Appendices (if appropriate).
4. Abstracts should be limited to 200 words.
5. Strict anti-plagiarism policy is to be followed, therefore, the authors must ensure the originality of the work.

Acceptance of research papers will be informed through e-mail. The decision of the Review Committee regarding the selection of papers will be final and binding.

A declaration must be submitted, along with the paper, by the author(s) mentioning that the manuscript is not copyrighted, and has not been submitted/ published elsewhere.

Accepted Papers for presentation based on the Reviewer's and Plagiarism Check Report will have an opportunity to get published in a Bi-Annual Peer Reviewed Refereed Journal (Online) - Journal of Academic Advancement [ISSN (Online): 2583-5203].

IMPORTANT DATES

Registrations start on: **December 15, 2022**

Last date of Registration: **December 31, 2022**

Submission of abstracts: **December 25, 2022**

Submission of Full paper: **December 31, 2022**

Notification of Acceptance: **January 02, 2023**

Date of Conference: **January 07, 2023**



Google Meet

Organising Secretaries

Soumya Mukherjee

Organising Secretary

Kolkata Bidhannagar Society for Academic Advancement

Gourab Das

Joint Organising Secretary

Vidyanagar College, South 24 Parganas

Souma Halder

Joint Organising Secretary

Government Girls' General Degree College, Ekbalpur

REGISTRATION FEES - Nil

Please Note:

Registration is to be made within 31.12.2022

Visit: <https://kbsaa.org/>

For Registration:

<https://docs.google.com/forms/d/e/1AJpQL8wPAPczXcNfajysAU1fwmv1DwRkRk3zDw0GG78Waa2Rw/view-form?usp=embed>

INTERNATIONAL CONFERENCE

On

'Contemporary Issues in Accounting and Finance'

CONFERENCE PROCEEDINGS

Organised by



Kolkata Bidhannagar Society for Academic Advancement

Jointly with



**Dept. of Commerce and IQAC, Vidyanagar College, South 24 Parganas
and**



Dept. of Commerce, Government Girls' General Degree College, Ekbalpur

Saturday, January 07, 2023.

PROGRAMME SCHEDULE

Saturday, January 07, 2023

Session	Programme Details	Time Duration
Inaugural Session	<p>Welcome Address by Soumya Mukherjee - Organising Secretary Assistant Professor, Dept. of Commerce, Maharaja Manindra Chandra College, Kolkata and Hon'ble Governing Body Member, KBSAA</p> <p>Professor (Dr.) Dipti Kumar Chakravorty - In Chair Former Professor and Head, Dept. of Commerce, University of Calcutta and Hon'ble President, KBSAA</p>	10:15 a.m.
	<p>Inaugural Address by Professor (Dr.) Dhruva Ranjan Dandapat Professor, Dept. of Commerce, University of Calcutta and Hon'ble Governing Body Member, KBSAA</p>	
	<p>Special Address by Pema Lama Associate Professor, Dept. of Commerce, University of Calcutta and Hon'ble Secretary, KBSAA</p>	
	<p>Special Address by Dr. Syeda Shariqatul Moula Alquadri Principal, Government Girls' General Degree College, Ekbalpur</p>	
	<p>Special Address by CA Souma Halder Head, Dept. of Commerce, Government Girls' General Degree College, Ekbalpur and Joint Organising Secretary</p>	
	<p>Special Address by Dr. Surja Prakash Agarwala Principal, Vidyanagar College, South 24 Parganas</p>	10.50 a.m.
	<p>Special Address by Prof. Arunima Ray (Chowdhury) IQAC Coordinator, Vidyanagar College, South 24 Parganas</p>	
	<p>Special Address by Prof. Subrata Sar Bursar, Vidyanagar College, South 24 Parganas</p>	
	<p>Special Address by Prof. Netajee Prasad Kuiry Head, Dept. of Commerce, Vidyanagar College, South 24 Parganas</p>	
	<p>Vote of Thanks by Prof. Gourab Das Assistant Professor, Dept. of Commerce, Vidyanagar College, South 24 Parganas and Joint Organising Secretary</p>	

Session	Programme Details	Time Duration
Plenary Sessions Coordinator: Ms. Lopamudra Bhattacharjee State Aided College Teacher -1, Dept. of Commerce, City College of Commerce and B.A.usiness Administration, Kolkata and Annual Member, KBSAA	Plenary Session - I In Chair: Professor (Dr.) Ananda Mohan Pal Professor, Dept. of Business Management, University of Calcutta and Hon'ble Vice-President, KBSAA.	10.50 a.m.
	Key Note Speaker: Dr. Sandip Dhole Senior Lecturer, Course Director, Master of Professional Accounting, Monash Business School, Monash University, Australia	11:30 a.m.
	Plenary Session - II In Chair: Professor (Dr.) Uttam Kumar Dutta Professor, School of Professional Studies, Netaji Subhas Open University and Hon'ble Vice-President, KBSAA.	11.30 a.m.
	Key Note Speaker: Dr. Swati Chakraborty Professor, Dept. of Business, Royal Thimpu College, Thimpu, Bhutan.	12.10 p.m.
Technical Sessions Paper Presentations	Concurrent Technical Session - I In Chair: Professor (Dr.) Uttam Kumar Dutta Professor, School of Professional Studies, Netaji Subhas Open University and Hon'ble Vice-President, KBSAA.	12.15 p.m.
	Coordinator: Ms. Priyanka Das Research Scholar (Ph. D), Dept. of Commerce, University of Calcutta and Annual Member, KBSAA.	
	Concurrent Technical Session - II In Chair: CA Shubhayan Basu Associate Professor, Dept. of Commerce, Ananda Mohan College, Kolkata and Annual Member, KBSAA.	-
	Coordinator: Ms. Iffat Jahan Qaiser Research Scholar (Ph. D), Dept. of Commerce, University of Calcutta and Annual Member, KBSAA.	
	Concurrent Technical Session - III In Chair: Dr. Samyabrata Das Associate Professor, Dept. of Commerce, New Alipore College, Kolkata and Annual Member, KBSAA.	2.00 p.m.
	Coordinator: Ms. Priyanka Roy Former Post Graduate Student, Shri Shikshayatan College, Kolkata and Annual Member, KBSAA.	
Vote of Thanks	Dr. Sujoy Kumar Dhar Faculty Member, ICFAI Business School, Kolkata and Hon'ble Governing Body Member, KBSAA	2:05 p.m. - 2:15p.m.

CONCURRENT TECHNICAL SESSION - I (Paper Presentations)

In Chair: Dr. Uttam Kumar Dutta

Professor, School of Professional Studies, Netaji Subhas Open University, Kolkata
and Hon'ble Vice President, KBSAA.

Coordinator: Ms. Priyanka Das

Research Scholar (Ph. D), Dept. of Commerce, University of Calcutta and
Annual Member, KBSAA.

Sl. No.	Title of the Research Paper / Article	Name of the Author (s)
1	An Overview of Anti-Money Laundering Practice in the Indian Financial System	Yousufi Zmarialy Dr. P.N. Harikumar
2	Measuring the Consistency of Liquidity and its Financial Health: A Study on Tribal Co-operative Marketing Development Federation of India	Dr. P. Chellasamy S. Kannamudaiyar
3	Human Resource Accounting (HRA) or HR Accounts - Possibility of Talent Evaluation / Retention	Gandla Ashwini Dr. D. Srinivas Varma Dr. Satya Prakash K.V.
4	Customer Churn Prediction in Telecom Industry by Machine Learning Technique - An Empirical Study	Dr. Suriya Begum
5	A Conceptual Study on the Role of NGOs in providing Microfinance to Women	V. A. Ragavendran Dr. S. Vennilaashree
6	A Study on Influence of Online Marketing on Start Ups	Rajkaliselvi M Sruthi Elango
7	Regional Integration with ASEAN: An Approach to Develop North East INDIA	Rishi Bhargav Das
8	Examining the Mediating role of Responsible Financial Behaviour in the relationship between Financial Knowledge and Financial Socialization with Socially Responsible Investment	Sreelakshmi S Dr. Nithya U.S

CONCURRENT TECHNICAL SESSION - II (Paper Presentations)

In Chair: CA Shubhayan Basu

Associate Professor, Dept. of Commerce, Ananda Mohan College, Kolkata
and Annual Member, KBSAA

Coordinator: Ms. Iffat Jahan Qaiser

Research Scholar (Ph. D), Dept. of Commerce, University of Calcutta and
Annual Member, KBSAA.

Sl. No.	Title of the Research Paper / Article	Name of the Author (s)
1	Performance of Select Conservative Hybrid Mutual Funds in India - An Analytical Study	Payal Biswas Sourav Kumar Das
2	Performance of selected Equity Mutual Funds of Indian AMCs: A Study	Nandini Seal Soumya Mukherjee
3	Mergers and Acquisitions: A Study of some select Indian Firms from the Cement Sector	Dr. Madhumita Dasgupta
4	Corporate Sustainability Reporting Practices - A Study of BSE-SENSEX Companies	Anandaraj Saha
5	Diversified Workforce in Indian MSMEs - A Study	Sumedha Majumder Dilip Barik
6	Some Security Threats in Online Financial Transactions	Ramit Kumar Roy
7	Perspectives of the users on the level of Security and Privacy of M-wallet: A Study focusing on the city of Kolkata	Sukanya Bhattacharyya Raj Das
8	A Study on the effects of E-Commerce on Emerging Markets	Raunak Bhattacharyya
9	Implementation of Digital Currency in India - Opportunities and Challenges	Dipayan Singha
10	Fintech Lending in India: A Threadbare Analysis of the Demand Factors	Sagnik Maity

CONCURRENT TECHNICAL SESSION - III (Paper Presentations)

In Chair: Dr. Samyabrata Das

Associate Professor, Dept. of Commerce, New Alipore College, Kolkata
and Annual Member, KBSAA

Coordinator: Ms. Priyanka Roy

Former Post Graduate Student, Shri Shikshayatan College (Kolkata) and
Annual Member, KBSAA.

Sl. No.	Title of the Research Paper / Article	Name of the Author (s)
1	A Cross Country study on Corporate White-Collar Crimes in the recent past and their possible reasons	Saptarsi Ganguly Dr. Amit Majumder
2	A Study on the Impact of Payment Bank in Financial Inclusion with special reference to India Post Payment Bank	Dipankar Mondal
3	Green Marketing: One Step Closer towards Sustainability	Mallika Thacker Dr. Soma Nath
4	Environmental, Social and Governance (ESG) Reporting: A Quest Towards Sustainability Reporting Practices	Megnath Routh Dr. Anirban Ghosh
5	Climate Finance and The United Nation	Md. Sharique Imroze Molla Anwarul Haque
6	Zero-Waste Management: Perspective of Indian Citizens on a Zero-Waste Lifestyle	Jagriti Saha Dr. Soma Nath
7	Examining the Impact of COVID 19 Pandemic on the Performance of Select Equity Hybrid Mutual Funds in India	Baitali Paul Abhishek Dutta
8	Current Gender Diversified Board Committee Composition and Tokenism: An Empirical Study with reference to Indian Companies	Rozy Lasker
9	Kolkata: A Bibliometric Analysis on Contemporary Issues in Social Science	Jayasree Das

REPORT
On
INTERNATIONAL CONFERENCE
on
'Contemporary Issues in Accounting and Finance'

Name of the Event : Contemporary Issues in Accounting and Finance'

Organised by: Kolkata Bidhannagar Society for Academic Advancement

Jointly with

Dept. of Commerce and IQAC, Vidyanagar College, South 24 Parganas
and

Dept. of Commerce, Government Girls' General Degree College,
Ekbalpur


Programme Date : Saturday, January 07, 2023

Venue: Online Mode

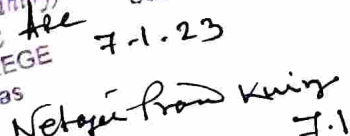
No. of Participants: 62

Learning outcomes:

- Participants are able to know regarding the Contemporary issues in Accounting & Finance.
- Participants are benefitted to know about the important changes in the world of recent accounting and finance
- Participants can present their research work in front of eminent academicians.


7.1.23
Principal
Vidyanagar College
South 24 Parganas

Dr. Anurima Ray (Choudhury)
Coordinator IQAC
VIDYANAGAR COLLEGE
South 24 Parganas


7.1.23

Department of Commerce
Vidyanagar College
South 24 Parganas