

Best Paper Award Winner List for the 46th AIAC

Session	Rank	Title of the Paper	Authors	Email	Phone Number
International Seminar Session on Accounting Education (SS-I)	1 st	Reshaping of Accounting Education through Artificial Intelligence - Prospects and Challenges for Academicians	Dr S R Ganesh Assistant Professor, Department of Commerce, Karnataka State Akkamahadevi Women University, Vijayapura, Karnataka.	drganeshsr@kswu.ac.in	+91 95913 39350
			Dr Balaji M Associate Professor, Post Graduate Department of Business Administration, Seshadripuram College, Bengaluru, Karnataka.	balajim0405@gmail.com	+919481183364
			Nagesh N Research Scholar, Department of Commerce, Bangalore City University, Bengaluru, Karnataka.	nageshnaga456@gmail.com	+9198867065042
	2 nd	Integrating Predictive Analytics and Automated Auditing: Innovative Approaches to AI and Machine Learning in Accounting Curriculum	SANTOSH.N Research Scholar, Department of Commerce Bengaluru City University	sandy28ster@gmail.com	+919742500833
			Prof.Dr.M.Muniraju Vice Chancellor Vijayanagara Sri Krishnadevaraya University, Bellary	drmmr2010@gmail.com	+91 9448686143

	3 rd	The Impact of Professional Certifications on Accounting Students' Career Aspirations in India	Gergi Neerajana Sai Niveditha Research Scholar, Department of Commerce, Sri Venkateswara University, Tirupati – 517 502, Andhra Pradesh	neerajanaa@gmail.com	+91 7204630049
Chenna Upendra Madduri Research Scholar, Department of Commerce, Sri Venkateswara University, Tirupati – 517 502, Andhra Pradesh			upendrauppi510@gmail.com	+91 9553063860	
Prof. M. Venkateswarlu Vice-Principal, Department of Commerce, Sri Venkateswara University, Tirupati – 517 502, Andhra Pradesh			drmidasala@gmail.com	+91 9491152135	
International Seminar Session on Accounting Research (SS-II)	1 st	Impact of Ind AS Adoption on Annual Reports' Readability: The Moderating Role of Audit Quality	Dr. Ananya Paul Assistant Professor of Commerce, Srikrishna College, Bagula, Nadia, West Bengal – 741502	ananyapaul95@gmail.com ; ananyapaul@srikrishna.collegebagula.ac.in	+918348446692
			Dr. Chanchal Chatterjee Full Professor of Finance Department of Finance, International Management Institute Kolkata 2/4C Judges Court Road, Alipore, Kolkata – 700027	c.chatterjee@imi-k.edu.in ; cchatterjee.finance@gmail.com	+918296884496
			Dr. Debdas Rakshit Professor of Commerce, The University of Burdwan Golapbag, Burdwan –	drakshit@com.buruniv.ac.in	+917001605565

			713104		
2 nd	Determinants of Corporate Borrowings: Evidence from Indian Manufacturing Firms		Surya Narayan Behera Doctoral Scholar, P.G. Department of Commerce, Berhampur University, Bhanja Bihar, Berhampur, Ganjam, Odisha-760007	suryanb95@gmail.com	+917682989069
			Maheswar Sethi Assistant Professor, P.G. Department of Commerce, Berhampur University, Bhanja Bihar, Berhampur, Ganjam, Odisha-760007	maheswar.sethi1989@gmail.com	+91 9040670389
3 rd	Does The Readability of Annual Reports Influence The Performance of Indian Companies? Exploring The Moderating Role of Corporate Governance		Himanshu Agarwall Assistant Professor, School of Economics & Commerce, KIIT Deemed to be University, Bhubaneswar	himanshufeb12@gmail.com	+91 9853970128
			Jyotisankar Mishra Assistant Professor, School of Economics & Commerce, KIIT Deemed to be University, Bhubaneswar	jyotisankar.mishrafcm@kiit.ac.in	+91 8599884168
			Pruthiranjana Dwivedi Research Scholar , School of Economics & Commerce, KIIT Deemed to be University, Bhubaneswar	pruthi.ranjan95@gmail.com	+91 9040152553

Technical Session on Financial Shenanigans (TS-I)	1 st	Impact of Regulation on Rounding-up of Reported Net Income	Dr. Rachappa Shette Associate Professor, Indian Institute of Management Kozhikode	rachappa.s@iimk.ac.in	+91 9744320304
	2 nd	Does Fraud Triangle Motivates Financial Shenanigans? A Study on Select NIFTY 50 Companies	Wilson Peter Minz Research Scholar, Department of Commerce, University of Gour Banga, West Bengal	wilsonpeterminz11@gmail.com	+91 9073130667
			Shubhadip Kushari Research Scholar, Department of Commerce, University of Gour Banga, West Bengal	shubhadipkushari25@gmail.com	+91 9547028248
			Prof. Goutam Bhowmik Professor, Department of Commerce, University of Gour Banga, West Bengal	ramagoutambhowmik@gmail.com	+91 9434337418
	3 rd	Does ownership structure affect the likelihood of corporate financial distress? Insights from Indian listed firms	Ibrahim Hussain Faculty, The Bhawanipur Education Society College Ph. D. Scholar, St. Xavier's University	ibrahim.hussain@thebges.edu.in	+91 9163915866
			Dr. Tutun Mukherjee Assistant Professor, Xavier Business School St. Xavier's University, Kolkata	tutun.mukherjee@sxuk.edu.in	+918981007774

Technical Session II : on Sustainable Finance And Investment: Issues And Prospects (TS II)	1 st	Sustainability and Borrowing Costs: A Study on ESG's Influence on Debt Financing for Indian Firms	Prof. Anil Kumar Professor, Department of Commerce, Delhi School of Economics, University of Delhi	anilkumarsrcc@gmail.com	+91 9810857745
			Ms. Nikita Research Scholar, Department of Commerce, Delhi School of Economics, University of Delhi	nikitasoni472@gmail.com	+91 8468094132
	2 nd	Exploring the Essence of Sustainability: The Dynamic Relationship Between Macroeconomic Factors and Carbon Emissions in SAARC Countries	Anil Kumar Mohanty Research Scholar Department of Commerce Guru Ghasidas Vishwavidyalaya, Bilaspur, Chhattisgarh	anilresearch20@gmail.com	+918984338048
			Dr. Anup Kumar Roy Assistant Professor Department of Commerce Guru Ghasidas Vishwavidyalaya, Bilaspur, Chhattisgarh	royanupkr86@gmail.com	+918318989389
	3 rd	Exploring the Link between Capital Structure and ESG Ratings: Evidence from Indian Companies	Thasneem J Research Scholar, Post Graduate & Research Department of Commerce, Mar Ivanios (Autonomous) College, Affiliated to University of Kerala	thasneem.j@mic.ac.in	+919745123162
			Dr. Arun Lawrence Assistant Professor, Post Graduate & Research Department of Commerce, Mar Ivanios (Autonomous) College, Affiliated to University of Kerala	arun.lawrence@mic.ac.in	+919947031483

Technical Session III on GST- Unified Taxation: Accounting Challenges (TS-III)	1 st	Assessing the Effects of the GST on the Indian FMCG Sector under Wavelet Coherence Analysis	Dr. Raktim Ghosh State Aided College Teacher – I, Department of Commerce, Maharaja Srischandra College	raktimghosh19@gmail.com	+919874237406
			Dr. Bhaskar Bagchi, Professor, Department of Commerce, University of Gour Banga	bagchi_bhaskar@yahoo.in bhaskarbagchi3501@gmail.com	+91 9477073143
			Debjani Kundu State Aided College Teacher – I, Department of Commerce, Maharaja Srischandra College	dj.debjanithelife@gmail.com	+91 9874053500
	2 nd	Mapping the Literature on GST and Insurance: A Bibliometric Approach	Dr. Hareesh Kumar Thummalapally Assistant Professor, Department of Financial Administration, School of Management, Central University of Punjab	hareeshsky@gmail.com	+91 9885516493
	3 rd	Understanding and Challenges of GST: Assessing Their Impact on Tax Professionals' Perceptions in India	Amit Gupta Research Scholar, Department of Commerce, Indira Gandhi National Tribal University, Amarkantak, Madhya Pradesh	nishuamit2608@gmail.com ;	+91 9406250897
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			Dr. Shailendra Singh Bhadouria Professor & Head , Department of Commerce, Indira Gandhi National Tribal University, Amarkantak, Madhya Pradesh	shailendra_27@yahoo.co.in ; 	+91 9425737109