



***International Conference  
On  
Accounting & Finance in Digital Age***

***Organized  
By***

**Indian Accounting Association, Sagar Branch  
(Department of Commerce)**



**Doctor Harisingh Gour Vishwavidyalaya, Sagar (M.P.)  
(A Central University)**

**29-30 June, 2025**

**(Online Mode)**

## ABOUT THE CONFERENCE

The Conference is being organized by Indian Accounting Association, Sagar Branch (Department of Commerce), Doctor Harisingh Gour Vishwavidyalaya, Sagar, Madhya Pradesh, on June 29<sup>th</sup> & 30<sup>th</sup> 2025. Join us for a stimulating and enriching experience in the International Conference on Accounting & Finance in Digital Age. This prestigious event brings together leading scholars, researchers, and professionals from around the globe to explore the latest advancements, share groundbreaking insights, and foster collaboration in the dynamic field of accounting.

### Conference Highlights

**Keynote Addresses:** Immerse yourself in inspiring keynote addresses delivered by renowned thought leaders in the accounting and finance community. Gain valuable perspectives on the current state and future trends of accounting research and innovation.

**Panel Discussions:** Participate in dynamic panel discussions featuring experts from academia, industry, and regulatory bodies. Address critical issues, share practical insights, and contribute to the development of strategic solutions for the challenges faced in accounting profession.

**Networking Opportunities:** Connect with fellow participants, speakers, and sponsors during dedicated networking sessions. Forge collaborations, exchange ideas, and build relationships that will extend beyond the conference, creating a lasting impact on your professional network.

### Themes for the Conference

- **Role of Artificial Intelligence in Accounting & Finance**
- **Earning Management: Issues & Challenges**
- **International Taxation with Special Reference to Digital Economy**

### Objectives of Conference

- To provide a platform for academicians, researchers, and industry professionals to share insights, trends, and advancements in accounting and finance in the digital era.
- To explore the role of emerging technologies such as AI, blockchain, and big data in reshaping financial practices, reporting, and decision-making.
- To facilitate meaningful interactions between scholars, practitioners, policymakers, and students, fostering collaboration and real-world application of research.
- To discuss and find solutions for pressing issues such as earnings management, financial fraud, international taxation, and compliance in a rapidly evolving digital economy.
- To promote discussions on sustainable financial reporting, fintech advancements, & regulatory frameworks in the digital era.



## Conference Sessions

Session	Topic	Date & Time	Chairperson & Keynote Speaker
Inaugural Session	<i>Accounting &amp; Finance in Digital Age</i>	29-06-2025 09:00-10:00 AM	Prof. Neelima Gupta Chief Guest
			Prof. K.S. Thakur Chairperson
			Prof. P.R. Agrawal Keynote Speaker
Technical Session-I	<i>Role of Artificial Intelligence in Accounting &amp; Finance</i>	29-06-2025 10:30-12:30 PM	Dr. Kaneez Fathima Chairperson
			Prof. Pavnesh Kumar Keynote Speaker
Technical Session-II	<i>Role of Artificial Intelligence in Accounting &amp; Finance</i>	29-06-2025 01:30-03:30 PM	Prof. S.S. Bhanawat Chairperson
			Prof. Ajeya Kumar Gupta Keynote Speaker
Technical Session-III	<i>Earnings Management: Issues &amp; Challenges</i>	29-06-2025 04:30-06:30 PM	Prof. K.S. Jaiswal Chairperson
			Prof. Malayendu Saha Keynote Speaker
Technical Session-IV	<i>Earnings Management: Issues &amp; Challenges</i>	30-06-2025 09:00-11:00 AM	Prof. K.A. Goyal Chairperson
			Prof. K.V. Achalapathi Keynote Speaker
Technical Session-V	<i>International Taxation with Special Reference to Digital Economy</i>	30-06-2025 12:00-02:00 PM	Prof. Sunil Gupta Chairperson
			Prof. K. Eresi Keynote Speaker
Technical Session-VI	<i>International Taxation with Special Reference to Digital Economy</i>	30-06-2025 03:00-05:00 PM	Prof. Pradeepta Banerjee Chairperson
			CA Prem Garg Keynote Speaker
Panel Discussion	<i>Accounting Education &amp; Research</i>	30-06-2025 05:00-06:00 PM	Prof. K.R. Sharma
			Prof. Naveen Mathur
			Prof. N.M. Khandelwal
			Prof. G. Soral
			Prof. J.K. Parida
Valedictory & Felicitation Session	-----	30-06-2025 06:00 PM Onwards	Prof. Arindam Gupta
			Prof. Gabriel Simon Thattil Chairperson
			Prof. G. Soral Chief Guest
			Prof. Sanjay Bhayani Guest of Honor

## Registration & Paper Submission Details

### Call for Research Papers

We invite academicians, practitioners, research scholars and students to submit their research papers on the theme (not limited to) of the seminar for presentation & submission.

### Guidelines for Abstract Submission

Author(s) are requested to send their abstracts between 200 to 300 words in font size 12, Times New Roman Font type in MS word with 1.5 line spacing and Margins of 2.5 cm (1 inch). A maximum of 5 keywords.

Authors are requested to mail their abstract to: [com.dhsgsu@gmail.com](mailto:com.dhsgsu@gmail.com)

### Guidelines for Full Paper Submission

The paper should be original and being presented for the first time. Authors must attach Plagiarism report along with the paper in the prescribed format and send it to [com.dhsgsu@gmail.com](mailto:com.dhsgsu@gmail.com)

- The paper should be clearly typed and should not exceed 5000 words.
- Use Times New Roman 12 size font with 1.5 line spacing.
- After blind review, all the selected papers will be eligible for presentation.
- Each presenter will be given 10 minutes for the presentation.

**Note:** Selected papers shall be eligible for publication.

### Best Paper Award

Best papers presented in the conference on each theme would be awarded with a Certificate.

**Note:** Certificate of presentation will be provided to each presenter.

### Registration Details:

#### Fees:

- ₹550/- for Faculty Members
- ₹450/- for Research Scholars
- ₹350/- for Students

Last Date: June 28<sup>th</sup>, 2025

Click on the below link for Registration & Payment:

<https://forms.gle/VnzqQqpVghU8ztFi7> or Scan the QR





## About the University

Doctor Harisingh Gour Vishwavidyalaya, Sagar, originally known as "University of Saugar", was established on July 18, 1946, by an educationist, poet, philosopher and philanthropist, Dr. Hari Singh Gour by donating with an amount of ₹ 2 million and property of worth ₹ 2 crore of that time for this great cause of society. Dr. Gour continued in his position as Vice Chancellor until December 25, 1949 the date of his last breath. Dr. Gour was an experienced academic administrator who served as first Vice Chancellor of University of Delhi and he had also completed two successive terms as Vice Chancellor of Nagpur University. Dr. Gour being learned in his profession as Lawyer had also been a part of Constitutional Committee of the country. Dr. Gour has written number of reputed books to his credit viz., The Spirit of Buddhism (1929), The Transfer of Property, Random Rhymes (1892), Hindu Code (1919), India and New Constitution (1947) and many more. The contribution of Dr. Gour is well recognized by all corners of the society. The name of university was changed to Dr. Harisingh Gour Vishwavidyalaya Sagar, by the resolution of the state assembly in February 1983. This university is the oldest one with the legacy of potential culture and learning pattern. The university is presently functioning under the edges of Ministry of Education, GoI, New Delhi. The University is having 40 distinct departments consisting traditional and modern field of learning in the present time under the dynamic stewardship of Prof. Neelima Gupta, Hon'ble Vice Chancellor of this university. There are new departments established such as Department of Vedic Studies, Department of Travel and Tourism and Institute of Engineering, Kamdhenu Peeth, Kama Gour Peeth and Ambedkar Peeth.

## About the Department

A glorious journey of The Department of Commerce began on July 18, 1948, on its separation from the Department of Economics, under the stewardship of Dr. Amar Narayan Agrawal, a renowned figure in the field who had been invited from the University of Allahabad (U.P.) to develop commerce as a field of separate study. The Department ongoing potential support resulted in the formation of the Department of Applied Economics and Business Administration, later known as the Department of Business Management, the second Department to be established within. The School of Commerce & Management, consists of two departments named as Department of Commerce & Department of Business Management. Industrious faculty members who adopted innovative idea creation and their dedication towards the Department helped this department grow and develop on a grand scale. In terms of scholarly contributions, the members of the faculty involved in writing of textbooks, references books, research papers, articles, and projects participation in addition to their participation in delivering external lectures.

## About Indian Accounting Association

The Indian accounting association is an interface between academicians, professional and practitioners from various universities, business, industry, and government. The main function of IAA is to promote and disseminate the knowledge of accounting and the related subjects in India and abroad. Further, it aims to undertake and encourage research in the field of accounting. Ever since its inception, the IAA has served as an important forum for raising the status of accounting both as a discipline and as an important tool for managerial decision making. The association was founded by academicians and professionals in accounting on March 15, 1969, and was inaugurated on February 14, 1970 by the then Accountant General of Uttar Pradesh at Banaras Hindu University, Varanasi. American accounting Association now has a close relationship with IAA, and offers its membership at substantial concession to life members of Indian Accounting Association. At present, IAA has a network of 61 branches in India with more than 9200 life members, and a Research Foundation as an affiliate at Kolkata. It also brings out a biannual research journal 'Indian Journal of Accounting' in the months of June & December to give wider publicity to research findings.

## Organizers

### Chief Patron



Prof. Neelima Gupta  
Hon'ble Vice Chancellor  
Dr. Harisingh Gour Vishwavidyalaya,  
Sagar (M.P.)

### Director



Prof. J.K. Jain  
Department of Commerce  
Dr. Harisingh Gour Vishwavidyalaya,  
Sagar (M.P.)

### Convener



Dr. Rupali Saini  
Department of Commerce  
Dr. Harisingh Gour Vishwavidyalaya,  
Sagar (M.P.)

## Office Bearers of Indian Accounting Association



Prof. K.S. Thakur  
President, IAA



Prof. G.S. Thattil  
Vice-President (Sr.)



Prof. Arindam Gupta  
Vice-President (Jr.)



Prof. Sanjay Bhayani  
Secretary



Prof. J.K. Jain  
Joint Secretary



Prof. Satyajit Dhar  
Treasurer



CMA. Dr. G.N. Reddy  
Joint Treasurer



Dr. Nimi Dev R.  
Chief Editor, IJA

For any query, write us on: [com.dhgsu@gmail.com](mailto:com.dhgsu@gmail.com)  
or contact us at: 8319293640, 9827324900



***REPORT***  
***On***  
***International Conference***  
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**Chief Patron:** Prof. Neelima Gupta, Hon'ble Vice Chancellor, Dr. Harisingh Gour Vishwavidyalaya, Sagar, Madhya Pradesh.

**Director:** Prof. J.K. Jain, Joint secretary IAA, Former Head & Dean, Department of Commerce, Dr. Harisingh Gour Vishwavidyalaya, Sagar, Madhya Pradesh.

**Convenor:** Dr. Rupali Saini, Assistant Professor, Department of Commerce, Dr. Harisingh Gour Vishwavidyalaya, Sagar, Madhya Pradesh.

The **International Conference on Accounting & Finance in the Digital Age** provided an enriching platform to explore the transformative influence of Artificial Intelligence, digital taxation, earnings management, and ethical financial governance. Eminent scholars, seasoned professionals, and academic leaders from across the nation engaged in thoughtful discussions on how emerging digital technologies are reshaping the landscape of accounting and finance. The conference emphasized a vital message: while technological advancement is indispensable, financial systems must always remain firmly rooted in human values, ethical integrity, and unwavering transparency.

### **Objectives:**

- **<sup>1</sup>CO01:** To explore how digital technologies, especially Artificial Intelligence, are transforming accounting and finance.
- **CO02:** To promote responsible use of technology in financial practices while maintaining trust, fairness, and transparency.
- **CO03:** To provide a platform for academicians, researchers, and professionals to share insights, research, and experiences.

### **Day 1– June 2025**

The Inaugural session of the International conference began with the invocation of Maa Saraswati, the goddess of wisdom, learning, and enlightenment. The session opened with the soulful recitation of the Saraswati Vandana, creating a peaceful and inspiring atmosphere to mark the beginning of this academic journey. The gathering also paid a heartfelt tribute to Dr. Harisingh Gour Ji, the great visionary and founder of the university, whose extraordinary contributions continue to guide and inspire generations of learners. With the divine blessings of Maa Saraswati and the enduring legacy of Gour Ji, the conference commenced with great enthusiasm, setting a meaningful and respectful tone for the sessions to follow.

Following the divine beginning, the session proceeded with the Welcome Address by

**Prof. J.K. Jain**, Director and Former Head & Dean, Department of Commerce. He warmly greeted all the distinguished guests and participants from across the country. Prof. Jain emphasized the importance of embracing digital transformation in accounting and finance while upholding the core values of honesty and social responsibility.

The Chief Guest, Hon'ble Vice Chancellor **Prof. Neelima Gupta**, highlighted the growing role of digital technologies in shaping modern financial practices. She underlined that while

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<sup>1</sup> Co= Conference Objective



Artificial Intelligence and automation bring great opportunities, the human element, guided by ethics and fairness, must always remain at the heart of financial decision-making.

The session was chaired by **Prof. K.S. Thakur**, President of the Indian Accounting Association and Vice Chancellor, Govind Guru Tribal University Banswara, Rajasthan, who provided insightful reflections on the evolving landscape of accounting in the digital era. He stressed the need for professionals to adapt to technological changes without compromising the principles of trust, transparency, and accountability.

The Keynote Speaker, **Prof. P.R. Agrawal**, Former Professor (HAG), MNNIT Allahabad; Vice-Chancellor, VBS Purvanchal University & APS University, explained India's growth from farming and milk revolutions to today's digital revolution. He discussed how Artificial Intelligence (AI), online shopping like the Flipkart-Walmart merger, and digital accounting have changed the way businesses operate. He stressed the need for digital skills, especially for students and small businesses (MSMEs). He also talked about the government's digital steps like GST, faceless tax assessments, and e-verification. Prof. Agrawal warned about "digital washing" where companies falsely claim digital advancement. He said in today's market, prices are the same everywhere, so businesses must focus on quality, speed, and smart use of technology to succeed.

The inaugural session concluded with appreciation for the valuable words shared by all dignitaries, setting the perfect tone for the conference's technical sessions ahead.

### **Technical Session I (10:30 AM – 12:00 PM)**

#### **Theme: *Role of Artificial Intelligence in Accounting & Finance***

The conference progressed with Technical Sessions I & II, which focused on the evolving role of Artificial Intelligence in Accounting and Finance. These sessions provided an in-depth exploration of how technological advancements are transforming financial practices while emphasizing the enduring importance of human judgment. The discussions were further enriched by insightful presentations from distinguished faculty members, scholars, and students, who shared valuable studies and practical perspectives on the integration of AI within the accounting and finance domain.

	<b>Name</b>
<b>Chairperson</b>	Dr. Kaneez Fatima
<b>Keynote Speaker</b>	Prof. Pavnesh Kumar

**Dr. Kaneez Fatima**, Head Department of Accounting, University of Nizwa, Oman said that Artificial Intelligence is becoming a big part of accounting and finance today. She mentioned that AI can help us work faster and catch mistakes quickly, but it should always be used carefully. She emphasized that machines cannot substitute human judgment and ethical decision-making. She also pointed out that we must always check and control the work done by machines to keep fairness and trust in financial systems. She encouraged students to learn how to use technology properly to build a better financial future.

**Prof. Pavnesh Kumar**, IGNOU, New Delhi, shared that Artificial Intelligence is changing the world of finance quickly. He explained that AI can help make reports faster and catch fraud easily, but he warned that we should not depend fully on machines. He stressed that accountants must use both technology and their own honest thinking. Prof. Kumar said that while AI can improve efficiency, final decisions should always be made by people. He reminded everyone that in finance, truth, trust, and fairness must always come first.

## **Technical Session II (12:00 PM – 01:30 PM)**

**Theme:** *Role of Artificial Intelligence in Accounting & Finance*

	<b>Name</b>
<b>Chairperson</b>	Prof. S.S. Bhanawat
<b>Keynote Speaker</b>	Prof. Ajeya Kumar Gupta

**Prof. S.S. Bhanawat**, Head, Dept. of Accountancy & Statistics, MLSU, Udaipur, Rajasthan shared, "Technology is changing the way we handle finance. He reminded us that while computers and AI can make work faster, we must always protect the trust people place in financial reports. He encouraged everyone to use digital tools to build truth and fairness, not to hide mistakes."

**Prof. Ajeya Kumar Gupta**, Department of Commerce, Deen Dayal Upadhyaya Gorakhpur University said, "Today's students must prepare for digital jobs in finance. He pointed out that it is not enough to know only accounting — we must also understand Artificial Intelligence and digital platforms. He urged young professionals to use these tools carefully and always work with honesty and responsibility."

A total of 34 research papers were presented across the two sessions by faculty members, research scholars, and students from reputed institutions across the country. These scholarly contributions added significant depth to the discussions, offering both practical insights and evidence-based perspectives on the application of Artificial Intelligence in accounting and

finance. The sessions concluded with heartfelt appreciation for the Chairperson, Keynote Speaker, and all paper presenters, whose valuable inputs enriched the academic discourse and broadened participants' understanding of the theme.

### **Technical Session III (03:00 PM – 04:30 PM)**

#### **Theme: *International Taxation with Special Reference to Digital Economy***

The conference advanced to Technical Sessions III & IV on International Taxation and the Digital Economy, featuring engaging discussions and insightful presentations on emerging tax challenges in the digital era.

	<b>Name</b>
<b>Chairperson</b>	Prof. Pradeepta Banerjee
<b>Keynote Speaker</b>	CA Prem Garg

**Prof. Pradeepta Banerjee**, Department of Commerce, Sidho-Kanho-Birsha University West Bengal emphasized, "International tax rules must change with the growth of digital businesses. He said that when companies work across countries, all nations must make fair tax laws together. He stressed that without global cooperation; digital businesses may not pay fair taxes."

**CA Prem Garg** explained, "Online businesses and cryptocurrencies are growing fast, and tax rules must also move quickly. He said that tax experts must stay updated and help businesses follow the law properly. He advised that digital growth must go hand in hand with honest tax practices."

### **Technical Session IV (04:30 PM – 06:00 PM)**

#### **Theme: *International Taxation with Special Reference to Digital Economy***

	<b>Name</b>
<b>Chairperson</b>	Prof. Sunil Gupta
<b>Keynote Speaker</b>	Prof. Utsav Anand

**Prof. Sunil Gupta**, Registrar at the Central University of Haryana said, "Digital finance should make financial work simple, fast, and honest. He said that while machines can help us, people must always control technology. He reminded everyone that financial systems should serve the people and make finance more transparent."

**Prof. Utsav Anand**, Department of Commerce, Dr. Harisingh Gour Vishwavidyalaya, Sagar, pointed out, "Technology and finance now work together. He said that AI can help us make



better decisions, but we must always check results carefully. He encouraged everyone to use machines smartly, but never forget that people are responsible for final decisions."

A total of 22 research papers were presented across Technical Sessions III and IV by scholars from various academic institutions. These sessions focused on the evolving challenges of taxation in the digital era and featured discussions on international cooperation, cryptocurrency, and compliance frameworks. The sessions concluded with appreciation for the Chairpersons, Keynote Speakers, and presenters for their insightful contributions, which significantly enhanced participants' understanding of global tax dynamics in the digital economy.

## **Day 2 – 30 June 2025**

On the second day of the conference, the program advanced to Technical Sessions V & VI under the theme "Earnings Management: Issues & Challenges," building upon the enriching discussions of Day 1. These sessions focused on the complexities of earnings management practices and the challenges in ensuring transparency and accuracy in financial reporting. The sessions provided a valuable platform to explore ethical considerations, regulatory frameworks, and the evolving dynamics of financial disclosure. The discussions were further enhanced by presentations from distinguished faculty members, scholars, and students, whose insightful contributions added practical perspectives and significantly enriched the academic discourse.

### **Technical Session V (9:00 AM – 10:30 AM)**

**Theme:** *Earnings Management: Issues & Challenges*

	<b>Name</b>
<b>Chairperson</b>	Prof. K. A. Goyal
<b>Keynote Speaker</b>	Prof. K. V. Achalapathi

**Prof. K. A. Goyal**, Director (International Affairs) Jai Narain Vyas University, Jodhpur shared, "Some companies try to hide their mistakes using technology, but this is wrong. He stressed that being honest is always more important than showing fake success. He reminded everyone that we need strong systems, but most importantly, we need brave people who can speak the truth and make fair decisions."

**Prof. K. V. Achalapathi**, Past President of Indian Accounting Association explained that earnings management means changing financial reports to make a company look better or

worse for personal or business benefits. Companies use this to attract investors, meet targets, or gain contracts. It involves adjusting sales, expenses, and special accounts like loan provisions. Research shows that sometimes investors notice this, but not always. CFOs believe that true earnings come from consistent reporting and real cash flows. The presentation also discussed stock market impacts, ethical concerns, and how using trust words in reports can mislead people. Dr. Achalapathi highlighted the need for honest reporting and further research.

## **Technical Session VI (10:30 AM – 12:00 PM)**

### **Theme: *Earnings Management: Issues & Challenges***

	<b>Name</b>
<b>Chairperson</b>	Prof. K. S. Jaiswal
<b>Keynote Speaker</b>	Prof. Malayendu Saha

**Prof. K. S. Jaiswal**, Former Head, Dean & Director, MGKVP Varanasi explained, "Using machines to hide financial mistakes is harmful and breaks trust. He said that while technology can find errors, companies should always choose to work fairly, even when they can cover things up. He encouraged everyone to set good examples and always do the right thing."

**Prof. Malayendu Saha**, Director, School of Management, SVU, North Barrackpore, WB said, "Digital finance is moving fast, and our financial laws must also move quickly to keep up. He stressed that regulators must have modern tools to find problems early. He reminded everyone that real-time checking is the best way to keep our financial systems safe."

A total of 27 research papers were presented during Technical Sessions V and VI. These presentations offered diverse viewpoints on earnings management practices, financial disclosure, and the role of real-time monitoring tools. The academic exchange helped clarify the ethical, legal, and practical dimensions of modern financial reporting. The sessions ended with warm appreciation for the Chairpersons, Keynote Speakers, and all paper presenters, whose scholarly input deepened the collective understanding of transparency, governance, and evolving financial standards.

After the enriching technical sessions, the conference moved to a lively **panel discussion** where esteemed experts shared their practical views on the role of technology, taxation, and ethics in modern finance. The panellists discussed how Artificial Intelligence, digital taxation, and financial reforms are reshaping the global economy. Throughout the discussion,

all speakers agreed that while technology is helping finance grow quickly, honesty, fairness, and public trust must always come first.

**Prof. K. R. Sharma**, Former Professor and Head, Dept. of Accountancy & Business Statistics, MLSU, Udaipur said that finance must always protect public trust. Technology is growing very fast, but people must use it carefully to make financial systems simple, honest, and easy to understand. He stressed that even though technology can help, people should always stay in control. He reminded that financial work should always be done with fairness and honesty to benefit society. Machines can help in the process, but humans must lead every financial decision.

**Prof. Naveen Mathur**, Former Vice-Chancellor, Jagannath University, Jaipur; Former Head, Department of Business Administration, University of Rajasthan, Jaipur explained that financial rules must grow as fast as digital technology. Without timely updates, financial systems can easily make mistakes. He stressed the importance of creating strong, smart, and fair accounting rules that can keep up with the changing digital world. He encouraged students and professionals to work with both care and honesty. He reminded that good rules and responsible people together create financial systems that are reliable, safe, and useful for everyone.

**Prof. N. M. Khandelwal**, Senior Professor University of Rajasthan, Jaipur reminded that machines can never control people. He said technology is a good helper, but it must always be guided by honest, responsible human beings. He stressed that financial systems should always be under the control of people who understand fairness and honesty. He explained that digital tools can make work fast, but they cannot replace human wisdom. He encouraged everyone to build systems where machines support people, not control them.

**Prof. G. Soral**, Former Head & Dean, MLSU, Udaipur said that digital technology can make finance faster and more efficient, but fairness, honesty, and truth should always come first. He stressed that quick work is good, but it must always be correct and honest. He encouraged professionals to use digital tools to make financial systems simple and clear. He reminded everyone that finance is about helping people and society, and we should never forget this responsibility in the rush for speed.

**Prof. Arindam Gupta**, Dean, and Head, Department of Commerce, Vidyasagar University emphasized that financial research must not stay only in books. He said that good research should solve real financial problems in businesses and society. He encouraged students and professionals to use their knowledge practically and to help improve the financial system. He



reminded that research is truly successful when it makes a positive difference in people's lives, in companies, and in the financial system we use every day.

**Prof. K. Eresi**, Former Professor of Commerce at Bangalore University, shared that big digital companies must follow fair tax rules in every country. He explained that digital businesses should pay taxes honestly, no matter where they operate. He said that countries should work together to create simple, fair, and common tax rules that fit the digital age. He stressed that fair taxation will protect small businesses and help make sure that everyone, including large online companies, contributes to the system properly.

**Prof. P. S. Chouhan**, Vice Chancellor Shri Govind Guru University, Godhra Gujarat, explained that technology in finance must always help common people, not just large companies. He stressed that machines can make financial work faster and easier, but the final decisions must always be taken by honest people. He reminded that fairness and public good must lead every financial decision. He said financial systems should support everyone, and honesty must be the heart of all finance work, whether digital or traditional.

**Prof. Daksha Chouhan**, Head, Department of Commerce & Business Administration, Saurashtra University, Rajkot, Gujarat, emphasized that finance must always keep honesty at its core. She reminded everyone that machines can never decide what is right or wrong — that responsibility will always belong to people.

The **panel discussion** served as a meaningful bridge to the concluding moments of the conference. The panellists shared practical experiences, diverse perspectives, and thoughtful solutions to the challenges posed by Artificial Intelligence, digital taxation, and ethical finance. Their rich dialogue emphasized the importance of responsible technology use and human-centred financial practices.

The vibrant discussions during the panel set the perfect foundation for the **valedictory session**, where the key takeaways of the conference were reflected upon. The ideas shared throughout the sessions and the panel not only inspired participants but also provided clear directions for future research and action. As we moved into the valedictory ceremony, it became evident that the conference had successfully created a platform for learning, collaboration, and long-term impact.

	Name
Chairperson	Prof. Gabriel Simon Thattil
Chief Guest	Prof. G. Soral
Guest of Honor	Prof. Sanjay Bhayani

**Prof. Gabriel Simon Thattil**, Dean, Faculty of Commerce, University of Kerala, Sr. Vice President, IAA, shared that the conference provided a wonderful platform for discussing how technology, finance, and ethics must work together. He said that the future of finance is clearly digital, but we must always protect fairness, truth, and public trust. He encouraged participants to continue their learning and reminded everyone that technology should serve people, not control them. He congratulated the organizing team for a successful and thoughtful event.

**Prof. G. Soral**, Former HoD & Dean, MLSU, Udaipur. said that finance is not just about numbers and fast systems—it is about people. He emphasized that digital growth will only be meaningful when it truly benefits society. He reminded everyone that honesty, fairness, and responsibility should always guide financial decisions. He appreciated the valuable ideas shared throughout the conference and encouraged everyone to keep working toward creating simple, honest, and fair financial systems.

**Prof. Sanjay Bhayani**, Dean and Head Department of Business Management, Saurashtra University congratulated the organizers for conducting a successful international event. He stressed that while digital tools make financial work faster, the heart of finance must always stay human. He encouraged participants to use digital tools wisely, keep learning, and always remember to serve people with fairness and honesty. He said that this balance will build a strong and reliable financial future.

The conference reporting was presented by **Dr. Rupali Saini**, Assistant Professor, Department of Commerce. She also delivered a heartfelt vote of thanks, expressing gratitude to all the speakers, presenters, participants, and the organizing team for their support and active involvement. During the valedictory session, Best Paper Awards were presented to recognize outstanding research contributions. The conference received encouraging feedback from speakers and presenters, who praised the meaningful themes, smooth coordination, and the opportunity to engage in enriching discussions within a collaborative and welcoming environment.

At the conclusion of the event, **Prof. J.K. Jain** expressed his heartfelt gratitude to everyone who contributed to the success of this two-day International Conference. He first extended sincere thanks to the esteemed speakers and panellists for sharing their valuable ideas and experiences. Their insights truly enriched the discussions and helped everyone better understand the role of Artificial Intelligence and digital innovations in accounting and finance.

Prof. Jain also warmly thanked the organizing committee for their hard work and careful planning, which made the smooth and successful execution of this event possible. He further expressed appreciation to all the delegates and participants for their active involvement, thoughtful questions, and meaningful contributions, which made this conference a real platform for learning, sharing, and collaboration.

This conference played an important role in discussing how to balance digital innovation with ethical and sustainable financial practices. The active participation of students, researchers, and professionals brought fresh ideas, practical solutions, and new trends to the table. It successfully connected academia, industry, and policymakers, encouraging joint efforts to shape the future of finance in the digital age.

### **Learning Outcomes:**

- **<sup>2</sup>LO01:** Participants developed a deeper understanding of the role of Artificial Intelligence and digital tools in accounting and finance.
- **LO02:** The conference raised awareness of ethical challenges and the importance of transparency in digital financial practices.
- **LO03:** It encouraged critical thinking, research orientation, and practical application of knowledge among students and early-career researchers.

As we bring this conference to a close, it is clear that the thoughts, ideas, and strategies discussed here will have a lasting impact. They will guide future research, influence new policies, and inspire innovations in accounting and finance. Together, we move forward with a shared mission to create a transparent, technology-driven, and responsible financial world.

### **IAA Secretariat-Sagar Branch**

**Prof. A.C. Jain**, President

**Prof. Sanjeev Dubey**, Executive Vice President

**Prof. J.K. Jain**, Secretary

**Dr. D.K. Gupta**, Joint Secretary

**Dr. Rupali Saini**, Treasurer

**Rapporteur: Ms. Tanul Jain**, Research Scholar, Department of Commerce, Dr. Harisingh Gour Vishwavidyalaya, Sagar, Madhya Pradesh.

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<sup>2</sup> LO=Learning Outcomes



