

# **International Conference on Emerging Trends in Accounting and Finance (ICETAF) – 2021**

**11th & 12th November, 2021**



## ***Chief Patron***

Prof. Vinod Kumar Jain  
Vice Chancellor  
Tezpur University

## ***Patron***

Prof. Papori Baruah  
Dean, School of Management Sciences  
Tezpur University

## ***Organising Secretary***

Dr. Santi Gopal Maji,  
Head  
Department of Commerce,  
Tezpur University

## ***Organized By***

Department of Commerce  
Tezpur University  
Napaam, Assam – 784028  
website - <http://www.tezu.ernet.in/>

## ***Conference Co-ordinator***

Dr. Biswajit Ghose,  
Assistant Professor  
Department of Commerce,  
Tezpur University



## ABOUT THE CONFERENCE

History of accounting and finance can be traced back to ancient civilizations. With time both the groups of literature have seen significant development in terms of theories and empirical testing. However, in recent time there is paradigm shift in economic, political, technical, and social environment not only in India but also around the globe. Global Financial Crisis 2008, Brexit, Developments in the Middle East, Demonetisation, Goods and Services Tax (GST), Indian Accounting Standard (IndAS), Insolvency and Bankruptcy Code (IBC), Bank Merger, Emergence of Artificial Intelligence, Cryptocurrency, Blockchain etc. are some of the major developments significantly influencing the global as well as domestic financial system and economic environment.

Further, the practice of traditional accounting and finance concepts grossly disregards sustainability, focussing solely on free market economy and shareholders wealth maximisation, thus leading to environmental degradation, natural calamities, social inequalities, disproportionate distribution of resources etc. Sensing the immediate need of intervention, global leaders have joined hands and adopted 2030 agenda for Sustainable Development with 17 Sustainable Development Goals (SDGs). Given the fact that business organisations are one of the important stakeholders of UN sustainable development agenda, it is their responsibility to put sustainability at the core and direct their actions and practices towards the achievement of SDGs. Given these developments, there are many research questions which need empirical investigation and validation.

This conference aims to bring Students, Academicians, Scholars, and Corporate Executives of various disciplines (particularly from Commerce, Management and Economics) into a common platform to share their views, works, ideas and experiences on recent developments in the field of Accounting and Finance. Besides, the conference also aims to help the participants in developing their conceptual and practical understanding of the critical and emerging topics in the field of Accounting and Finance.



# THEMES AND SUB-THEMES FOR THE CONFERENCE

## Accounting

Accounting Information Systems  
Accounting policy choices/changes  
Audit Quality  
Auditing Technology  
Capital market-based accounting research.  
Critical Accounting  
Earnings Management  
Financial Accounting,  
Forensic Accounting and Fraud  
Goods and Services Tax  
Hedge Accounting  
Indian Accounting Standards  
Inflation Accounting,  
Intangible Assets  
Management Accounting,  
Management Control System  
Reporting Quality  
Social Accounting  
Strategic Accounting  
Tax Accounting,  
Value Relevance of Accounting Information  
Voluntary Disclosures

## Sustainable Accounting

Biodiversity Accounting  
Carbon Reporting  
Corruption and Governance  
CSR Reporting  
Environmental Reporting  
ESG Reporting  
Ethical Issues in Sustainability Reporting  
Green Reporting  
Integrated Reporting Framework  
Social Reporting  
Sustainability Audit & Assurance  
Sustainability Reporting  
Value based reporting

## Finance

Asset Allocation/Sovereign Funds/Hedge Funds/ETFs/SWFs  
Asset pricing  
Banking & Financial Services Research Investment Banking; Banking crises and Merger of Banks  
Bankruptcy prediction and determinants  
Behavioural Finance  
Capital Market Research  
Corporate Finance: Capital Structure; Dividend Policy; Working Capital Management; Capital Budgeting  
Country Risk/Debt Issues/Insurance/Reinsurance  
Credit risk modelling and management  
Demonetisation  
Derivatives and Structured Financial Products  
Financial Engineering  
Financial Literacy  
Financial Market, Institutions and Regulations  
Financial Performance  
Financial Risk Analytics, Management and Modelling  
Insolvency and Bankruptcy Code (IBC)  
Macroeconomic Environment and Financial crisis  
Mergers & Acquisitions  
Microfinance  
Mutual Funds Management  
Personal Finance  
Valuation/Pricing of financial products  
Venture Capital

## Sustainable Finance

Corporate Social Responsibility (CSR)  
Financial Inclusion  
Environmental, Carbon and Green Taxes  
Carbon Finance  
Artificial Intelligence (AI)  
Big Data Analysis  
Blockchain and Cryptocurrencies  
Green Finance  
Environmental Finance  
Sustainable Business Valuation  
Corporate Governance  
Fintech  
Crowdfunding  
Sustainable Earnings  
Sustainable Value Creation  
Carbon Market



# RESOURCE PERSONS



**Dr. Albert Schram,**  
Professor, University of Maryland  
Global Campus – Europe



**Dr. Eduardo Tome,**  
Faculty, University of Lisbon,  
Lisbon, Portugal



**Dr. Santanu Kumar Ghosh.**  
Professor, Department of Commerce,  
The University of Burdwan, India



**Dr. Roji George,**  
Dean and Professor, Saintgits  
Institute of Management, India



## **ABOUT THE TEZPUR UNIVERSITY**

Tezpur University was established on January 21, 1994 by an Act of Parliament of India, The Tezpur University Act, 1993 (Act No. 45 of 1993), as a non-affiliating and residential Central University. The University is located at Napaam, about 15 km east of Tezpur town in the Sonitpur District of Assam. The serene and green University Campus of about 262 acres provides an excellent ambience including modern infrastructure conducive for learning and dedicated research. The academic programmes, offered in the University, have a distinct focus on Science, Technology, Management, Humanities, and Social Sciences, reflecting the objectives of the University. At present, the University offers a number of Programmes of Under-Graduate Degree/Diploma/Certificate, Integrated Programmes, Post-Graduate Degree/Diploma and Doctor of Philosophy Degree in various Disciplines. The University offers Add-on courses on Yoga and Violin too. During the last 27 years of its existence, the University has engaged itself in the process of capacity building, both in terms of infrastructure and human resource development. The University has mounted tremendous efforts in developing it into a modern University incorporating all elements from the contemporary scientific and socio-cultural milieu. The University was awarded the Best Central University in 2016 by the visitor, the Hon'ble President of India.

## **ABOUT THE DEPARTMENT OF COMMERCE**

Department of Commerce is the second department established under the "School of Management Sciences". It came into existence in the year 2013. The department offers 5 years Integrated Master of Commerce (M. Com.) programme since 2014. The department is also offering Doctor of Philosophy (Ph.D.) in Commerce from the academic session 2020-2021. The Integrated M. Com programme is offered with the option of lateral exit on successful completion of six semesters with B. Com (Hons) degree and lateral entry in the Seventh Semester (subject to fulfilment of eligibility criteria) for the M. Com. Degree.

The aim of the Department is to impart quality education to all the students pursuing the programme. Apart from providing quality education, this department ensures that the youths can face the various competitive examinations and pursue various other courses. This department also has some provisions for students who wants to pursue their C.A., C.S, I.C.W.A and other relevant degrees.



# IMPORTANT DATES

Deadline for Submission of Abstract: 28th August, 2021

Notification of acceptance of Abstract: 2nd September, 2021

Deadline for Submission of Full Paper: 15th October, 2021

Notification of acceptance of Full Paper: 31st October, 2021

Last date of Registration by the participants: 5th November, 2021

Date of Conference: 11th and 12th November, 2021

## Abstract Submission

Submit your Abstract (within 400 words)  
by clicking the following link:  
<https://forms.gle/T5tje1HE3Pgc2WjY7>

## Conference Registration

Register for Conference (with or without  
paper) by clicking the following link:  
<https://forms.gle/M4ifX3oTmuUM7TYm8>

## Registration Fee

The registration fee for the conference  
is Rs. 500 with or without paper.  
Certificate will be provided to all the  
registered participants.

## Bank Details for Fee Payment

Account Holder Name: Registrar, Tezpur University  
Bank Name: State Bank of India  
Branch Name: Tezpur University Branch  
Account Number: 10501585452  
IFS Code: SBIN0014259



### **Criteria for Paper Selection**

All papers will go through the peer review process. The final list of papers will be selected based on the recommendations of the reviewers.

### **Publication Opportunity**

Selected Papers may be Published in Edited Volume Published by International Publisher

### **Best Paper Award**

Best Paper Award (Certificate) will be provided for each of the Technical Sessions based on the Recommendations of the Experts

### **Contact Information**

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### **Advisory Committee**

Dr. Reshma Kumari Tiwari,  
Department of Commerce, Tezpur University  
Dr. Farah Hussain,  
Department of Commerce, Tezpur University  
Dr. Manish Kumar,  
Department of Commerce, Tezpur University  
Mr. Dhritabrata Jyoti Bharadwaj, Department of  
Commerce, Tezpur University

**The Conference will be Organised in Online Mode**