

**Concurrent Session-wise Schedule**
**Day 1: Thursday, December 21, 2023**
**Concurrent Session 1**
**Time: 11:45 - 01:30**

Session Name and Session Chairs	Session Venue	S.No	Title of the Paper	Author/s	Discussant
<b>Accounting and Finance-1</b>  <b>Session Chair:</b> <b>Sudershan Kuntluru</b>	<b>Track 1</b> <b>Room: 601</b>	1	Foreigners on Board and Earnings Management: Unique Insights from Fixed Effects Quantile Regression Approach	<b>Palanisamy Saravanan</b> and A. Paul Williams	<b>Rachappa Shette</b>
		2	Value Relevance of Consolidated Financial Statements: Empirical Evidence from the Adoption of Ind AS 110	<b>Santosh Dutta</b> and Manish Bansal	<b>Palanisamy Saravanan</b>
		3	Do Firms Round Up Cash Flow Figures? New Evidence from India	<b>Rachappa Shette</b> and Aravind Sampath	<b>Santosh Dutta</b>
<b>Accounting and Finance-2</b>  <b>Session Chair:</b> <b>Vishwanatha Ramanna</b>	<b>Track 2</b> <b>Room: 602</b>	1	Left Tail Risk and Accounting Policy Choices	<b>Abdul Khizer</b>	<b>Bipin Kumar Dixit</b>
		2	Firm Life Cycle and Cash Conversion Cycle: Evidence from Indian Manufacturing Firms	<b>Himansu Sethi</b> and Varadraj Bapat	<b>Abdul Khizer</b>
		3	Capital Structure In India: Reconciling Theory And Evidence	<b>Bipin Kumar Dixit</b> and Balaji R	<b>Himanshu Sethi</b>
<b>Asset Pricing-1</b>  <b>Session Chair:</b> <b>Neeraj Gupta</b>	<b>Track 3</b> <b>Room: 401</b>	1	Does the Social Network of Managers Impact Mutual Fund Performance in India?	<b>Sudipta Majumdar</b> , Sayantan Kundu and Abhijeet Chandra	<b>Divya Manchanda</b>
		2	Firm-Level Weather Exposure and Investment Efficiency	<b>Divya Manchanda</b>	<b>Nilotpal Sarma</b>
		3	Home is Where the Heart Thrives: Exploring the Unprecedented Ascendancy of Real Estate Index Among Different Asset Classes	<b>Nilotpal Sarma</b> and Prabina Rajib	<b>Sudipta Majumdar</b>
<b>Asset Pricing-2</b>  <b>Session Chair:</b> <b>Sankarshan Basu</b>	<b>Track 4</b> <b>Room: 301</b>	1	Stock Buybacks and Growth Opportunities	<b>Ravi Mateti</b> , Duong Nguyen, Gopala Vasudevan and Preetia George	<b>Jyoti Garg</b>
		2	Distress Risk Anomaly and Empirical Asset Pricing Model	<b>Pooja Singh</b> and Anindita Chakraborty	<b>Ravi Mateti</b>
		3	Equity Home Bias in International Portfolios: An Empirical Study	<b>Jyoti Garg</b> and Madhusudan Karmakar	<b>Pooja Singh</b>
<b>Corporate Governance-1</b>  <b>Session Chair:</b> <b>Neerav Nagar</b>	<b>Track 5</b> <b>Room: 302</b>	1	Tokenism and Gender-Lens Investing: Can Regulations Hurt?	<b>Sushobhan Paul</b> , Debarati Basu and Shreyashi Chakrabarti	<b>Vrinda Mittal</b>
		2	Auditor Rotation, Auditor Tenure, Joint Audit and Earnings Management	<b>Sumit Banerjee</b>	<b>Sushobhan Paul</b>
		3	Desperate Capital Breeds Productivity Loss: Evidence from Public Pension Investments in Private Equity	<b>Vrinda Mittal</b>	<b>Sumit Banerjee</b>

Day 1: Thursday, December 21, 2023			Concurrent Session 2		Time: 05:15 - 06:45	
Session Name and Session Chairs	Session Venue	S.No	Title of the Paper	Author/s	Discussant	
<b>Corporate Governance-2</b>  <b>Session Chair:</b> <b>Yogesh Chouhan</b>	<b>Track 1</b> <b>Room: 601</b>	1	Director Networks: Does Uncertainty Impact Value	<b>Deepali Kalia</b> , Divya Aggarwal and Safa Aggarwal	<b>Neerav Nagar</b>	
		2	Executive Compensation, Persistence of Pay and Firm Performance: Evidence from India	<b>Gobinda Gopal Pahari</b> and Chandra Sekhar Mishra	<b>Deepali Kalia</b>	
		3	Pay Inequality and Firm Performance	Avinash Arya and <b>Neerav Nagar</b>	<b>Gobinda Gopal Pahari</b>	
<b>Derivatives</b>  <b>Session Chair:</b> <b>Rahul Ravi</b>	<b>Track 2</b> <b>Room: 602</b>	1	Credit Default Swaps and Corporate Social Responsibility	<b>Harjeet Bhabra</b> and Chunrong Wang	<b>Aastha Gupta</b>	
		2	The Impact of Using Derivatives on Stock Market Liquidity	<b>Aastha Gupta</b> and Neeru Chaudhry	<b>Purba Bhattacharjee</b>	
		3	Impact of Asset Market Volatilities on Asymmetric Spillovers and Hedging Effectiveness in ESG Markets: Insights from COVID-19 and Geopolitical Unrest	<b>Purba Bhattacharjee</b> and <b>Sibanjan Mishra</b>	<b>Harjeet Bhabra</b>	
<b>ESG-1</b>  <b>Session Chair:</b> <b>Bipin Kumar</b>	<b>Track 3</b> <b>Room: 401</b>	1	Board Skill Set and ESG Disclosures in India	<b>Ajit Dayanandan</b> , <b>Sudershan Kuntluru</b> , Anju P. Tom	<b>Siva Nathan</b>	
		2	Turning Adversity into Action: Strengthening Corporate Sustainability Oversight Following Negative ESG Incidents	<b>Sushil Sainani</b> , Chris Florackis and Elica Krasteva	<b>Ajit Dayanandan</b>	
		3	Do You Still Need to be Reassured? Sustainability Reporting Assurance and Social Media Accountability	<b>Siva Nathan</b>	<b>Sushil Sainani</b>	
<b>IFA Doctorial Symposium-1</b>  <b>Session Chair:</b> <b>Suresh Radhakrishnan</b>	<b>Track 4</b> <b>Room: 301</b>	1	What is Beautiful is Good? Beauty Premium of Top Female Executives and Credit Ratings	<b>Arushi Verma</b> and Madhumita Chakraborty		
		2	Consolidated or Standalone Earnings: Which Do Investors React to?	<b>Sumeet Rajput</b> , Sudhakar V Balachandran, <b>Sudershan Kuntluru</b> and Hariom Manchiraju		
		3	How does the Withdrawal of Dividend Distribution Taxes Affect Stock Prices, Ownership, and Financial Policies of Firms?	<b>Rupak Thapa</b> and <b>Vishwanatha Ramanna</b>		
<b>Macro Finance</b>  <b>Session Chair:</b> <b>Ajay Pandey</b>	<b>Track 5</b> <b>Room: 302</b>	1	Socio-Economic Welfare, Taxation Policy and Corporate Investments	<b>Kevin Chacko</b> , Subramanian R Iyer and <b>Sudershan Kuntluru</b>	<b>Manish Atree</b>	
		2	Analyzing Symmetric and Asymmetric Impact of Public Debt, FDI Inflow, and Trade Openness on the Economic Growth: Evidence from BRICS	Biswajit Patra and <b>Akash Biswal</b>	<b>Kevin Chacko</b>	
		3	From Profit to Sustainable Profit: An Analysis of the Evolution of Cryptocurrency using Bibliometric Analysis	<b>Manish Atree</b> and Nalini Prava Tripathy	<b>Akash Biswal</b>	
<b>Risk Management-1</b>  <b>Session Chair:</b> <b>Surendra Kumar</b>	<b>Track 6</b> <b>Room: 201</b>	1	Impact of Crash Risk Exposure on Textual Disclosures	<b>Abdul Khizer</b>	<b>Chinmoy Ghosh</b>	
		2	Outsourced Funds and Risk-Taking: Tales of Two Contracts	<b>Saurin Patel</b> , Jung Hoon Lee and Shyam Venkatesan	<b>Abdul Khizer</b>	
		3	Does Ownership Dynamics Mitigate Crash Risk in Pledging? New Evidence from India	<b>Shruti R</b> , M. Thenmozhi and <b>Chinmoy Ghosh</b>	<b>Saurin Patel</b>	

Day 2: Friday, December 22, 2023			Concurrent Session 3		Time: 11:30 - 01:00	
Session Name and Session Chairs	Session Venue	S.No	Title of the Paper	Author/s	Discussant	
Accounting and Finance-3  Session Chair: Manju Jaiswal	Track 1 Room: 601	1	Earnings Management, Stress and Auditor Change: Three Steps towards Bankruptcy?	Swechha Chada, Rupesh Sharma and Sumit Banerjee	Abhay P Raghuvanshi	
		2	Predicting Revenues with Textual Revenue Information	Prabhu Venkatachalam	Swechha Chada	
		3	Firm Heterogeneity and Monetary Policy Transmission: Evidence from India	Abhay P Raghuvanshi	Prabhu Venkatachalam	
Accounting and Finance-4  Session Chair: Ashok Banerjee	Track 2 Room: 602	1	Factors Determining Dividend Policy of Indian Firms using Regularization-Based Machine Learning Approach	Amit Kumar and Pankaj Sinha	Kewal Singh	
		2	Does Growth Play a Role in Earnings Management? Evidence from India	Surya Bhushan Kumar	Amit Kumar	
		3	Determining the Cost of Debt for Unlisted Energy and Infrastructure Firms of India Using Market Data	Kewal Singh, Anoop Singh and Puneet Prakash	Surya Bhushan Kumar	
Asset Pricing-3  Session Chair: Shantaram P Hegde	Track 3 Room: 401	1	Portfolio Optimization using Higher Order Moments: An Empirical Study	Aditya Vijay Jain, Piyush Pandey and Avinash Bhardwaj	Yogesh Chauhan	
		2	Spanning Debate with Arbitrage-Free Nelson-Siegel Framework	Sudarshan Kumar and Vineet Virmani	Aditya Vijay Jain	
		3	The cost of Tunneling and Related Party Transactions: Evidence from Creditor Rights Reform	Yogesh Chauhan	Sudarshan Kumar	
Corporate Governance-3  Session Chair: Saumya Ranjan Dash	Track 4 Room: 301	1	Impact of Corporate Ownership on Stock Return: Evidence from a Unique Emerging Economy	Ashish Kumar and Divyam Jain	Srinivasan Rangan	
		2	Effect of Regulatory Changes and Audit Committee Characteristics on Inter-Corporate Loans: Evidence from India	Narendra Nath Kushwaha, Bipin Kumar Dixit and K. Raghunandan	Ashish Kumar	
		3	The Effect of Managerial Discretion on Revenue Recognition Timing	Srinivasan Rangan and Prabhu Venkatachalam	Narendra Nath Kushwaha	
ESG-2  Session Chair: Tirupam Goel	Track 5 Room: 302	1	Impact of Investors' Sentiment on ESG Investing in India	Anushree Mishra and M. Thenmozhi	Vasanthi Mamidala	
		2	ESG Performance, Economic Policy Uncertainty and Corporate Innovation: Textual Evidence from India	Garima Khanna, Byomakesh Debata and Asis Kumar Sahu	Anushree Mishra	
		3	Impact of Environmental Expenses on Firm Value: Significance of United Nations Climate Change Conference	Vasanthi Mamidala and Pooja Kumari	Garima Khanna	
Risk Management-2  Session Chair: Tapas Mitra	Track 6 Room: 201	1	Impact of Crash Risk on Real Earnings Management: Evidence from Crash Risk Exposure	Abdul Khizer	Smitha Nair	
		2	Remote Sensing Data in Risk Measurement Model for Crop Insurance	Upelina Bina Murmu, Bhaktideepa Sahu and Dushyant Mahadik	Surendra Kumar	
		3	Banking Relationships and Default Probability: Evidence from India	Smitha Nair, P. K. Viswanathan and Gopikumar V.	Upelina Bina	

Day 2: Friday, December 22, 2023		Concurrent Session 4		Time: 04:15 - 06:15	
Session Name and Session Chairs	Session Venue	S.No	Title of the Paper	Author/s	Discussant
<b>Banking and Fintech</b> Session Chair: <b>Prakash Singh</b>	<b>Track 1</b> <b>Room: 601</b>	1	FinTech Adoption and Rural Economic Development: Evidence from China	<b>Xun Zhang, Yulong Cai</b> and Zhuo Huang	<b>Tirupam Goel</b>
		2	Fintech and Banking: Navigating Rivalries, Cultivating Partnerships, and Shaping the Financial Future	<b>Anindya Mitra</b> and <b>Gopal. V</b>	<b>Xun Zhang, Yulong Cai</b>
		3	Reserve-Backed Tokens, and Is It Time for Narrower Banks?	<b>Tirupam Goel</b>	<b>Md. Shoeb</b>
		4	Capital Infusions and Bank Risk-Taking Behaviour	<b>Md. Shoeb, Vijaya B. Marisettya</b>	<b>Anindya Mitra</b>
<b>ESG-3</b> Session Chair <b>Ashish Kumar</b>	<b>Track 2</b> <b>Room: 602</b>	1	Climate Change Exposure and Short-Termism: Evidence from Trade Credit	<b>Nilesh Sah, Hari P. Adhikari, Deepak G. More</b> and Robert C. Vackar	<b>Seemita Bose Chowdhary</b>
		2	Are ESG Disclosures Profitable? Evidence from Global Banks	<b>Mayank Gupta</b> and Abhinava Tripathi	<b>Nilesh Shah</b>
		3	Role of Nation-level Institutions in Corporate Environmental Performance and Social Performance: New Evidence	<b>Seemita Bose Chowdhary</b> and Ranjan DasGupta	<b>Ranjitha Ajay</b>
		4	Advancing Understanding of ESG Disclosure and Executive Compensation Relationships: A Novel Empirical Study in India`	<b>Ranjitha Ajay, Surendranath Rakesh Jory</b> and <b>Syamraj K P</b>	<b>Mayank Gupta</b>
<b>Financial Markets</b> Session Chair: <b>Sudarshan Kumar</b>	<b>Track 3</b> <b>Room: 401</b>	1	Share Repurchases and Stock Return: An Indian Evidence	<b>Ashitha N, Naresh G</b> and Manish Bansal	<b>Abha Mohan</b>
		2	Driving Forces of the Stock Return–Exchange Rate Dynamic Linkage in India and China	<b>Abha Mohan, Tomy Mathew</b> and Roy Sam Daniel	<b>Tanmoy Ganguli</b>
		3	Fifteen Years of the Global Financial Crisis: Did the Non-Linear Movements of the Sensex in the Neighbourhood of the Global Financial Crisis (2008) Represent a Stock Market Bubble?	<b>Tanmoy Ganguli</b>	<b>Devendra Kumar</b>
		4	Role of Banks in Promoting Risky Financial Assets	<b>Devendra Kumar</b> and Yang Chengyu	<b>Ashitha N, Naresh G</b>
<b>IFA Investment Management</b> Session Chair: <b>Soumya Ranjan Dash</b>	<b>Track 4</b> <b>Room: 301</b>	1	Examining the Efficacy of Cumulative Prospect theory in Explaining the Fund Flow of Emerging Market Funds	<b>Amit Pandey</b> and Anil Kumar Sharma	<b>Shumaila Fatima</b>
		2	Does Mobile Phone Proficiency Contribute to Stock Market Participation?	<b>Shumaila Fatima</b> and Madhumita Chakraborty	<b>Amit Pandey</b>
		3	International Evidence on Managerial Skills of Green Mutual Funds	<b>Lagan Jindal</b> and Abhinava Tripathi	<b>Shantaram P. Hegde</b>
		4	Cultural Diversity among Money Managers and Mutual Fund Risk and Return	<b>Shantaram P. Hegde</b> and Jin Peng	<b>Lagan Jindal</b>
<b>IFA Doctorial Symposium-2</b> Session Chair: <b>Bipin Kumar</b>	<b>Track 5</b> <b>Room: 302</b>	1	The Effect of Mandatory GHG Reporting on Analysts Forecasts: Evidence from the UK	<b>Ishwar Khatri</b>	
		2	Market Reaction to Voting Intention Disclosures	<b>Rusha Nandy, Tzu-Ting Chiu</b> and Simone Traini	
		3	Corporate Social Responsibility (CSR) and Mergers and Acquisitions (M&A): Evidence from a Quasi-Natural Experiment of Mandatory CSR Regime	<b>Sulagna Bhattacharya</b> and Kavita Wadhwa	

Day 3: Saturday, December 23, 2023		Concurrent Session 5		Time: 11:15-12:45	
Session Name and Session Chairs	Session Venue	S.No	Title of the Paper	Author/s	Discussant
Accounting and Finance-5  Session Chair: Jyoti Nair	Track 1 Room: 601	1	Operational Creditor Rights and Trade Credit-Evidence form Policy Interventions	Shreyansh Chaurasiya	Himanshu
		2	Impact of Ind AS on Financial Reporting Quality	Himanshu, Subhash Manda and Kent Baker	Akhil Sharma
		3	Impact of IFRS 16 on Dividend Payout: Evidence from India	Akhil Sharma and Manish Bansal	Shreyansh Chaurasiya
Corporate Governance-4  Session Chair: Sachin Mittal	Track 2 Room: 602	1	Does the Presence of Female Member on Corporate Boards Matter for Firm Value? Empirical Evidence from India	Navya Muricken, Praveen Bhagawan and Jyoti Prasad Mukhopadhyay	Neeraj Gupta
		2	Audit Committee Structure and Performance	Nazia Ansari and Neeraj Gupta	Athira K
		3	Board Gender Diversity and Accounting Conservatism in the Indian Market	Athira K	Navya Muricken
CSR  Session Chair: Shilpa Peswani	Track 3 Room: 401	1	Corporate Social Responsibility Expenditure and Firm Performance: The Role of CSR Committee Characteristics	Priya Mandleshwar, Mehul Raithatha and Tara Shankar Shaw	Danish Ahmad
		2	Between Responsive Gestures and Adaptive Actions: Deciphering the Differential Impact of CSR Strategies on Stock Market Performance	Rahul Ravi, Nilanjan Basu and Sonal Kumar	Priya Mandleshwar
		3	Board Network Position and Investment Efficiency: An Examination of the Mediating Role of CSR in Indian Firms	Danish Ahmad and Rishman Jot Kaur Chahal	Rahul Ravi
ESG-4  Session Chairs: Sarat K. Malik/ R. K. Srivastava	Track 4 Room: 301	1	Pollution Risk and Business Activity	Eshwar Venugopal, George Zhe Tian and Vijay Yerramilli	Satish Kumar
		2	Impact of ESG on Dividend Policy: A Cross Country Analysis	Satish Kumar and Avinash Ghalke	Priti Yadav
		3	Dynamic Volatility Spillover and Portfolio Strategies Between Energy and Stock Markets: A Comparative Analysis of ESG and Non-ESG Stock	Priti Yadav and P. C. Biswal	Eshwar Venugopal
IFA Doctorial Symposium-3  Session Chair: Suresh Radhakrishnan	Track 5 Room: 302	1	Insider Ownership and Stock Price Crash Risk: Evidence from Promoter Ownership in India	Akshay Dhuria and V. Ravi Anshuman	
		2	Supplier's Right to Initiate and Participate in Customer's Insolvency and Trade Credit	Shivangi Agarwal and Bhavya Singhvi	
		3	Decomposing Dividend Trends Propensity to Pay and Dividend Policy Prediction in the Emerging Market Using Regularization and Data Mining	Amit Kumar and Pankaj Sinha	
Macro Finance  Session Chair: Saumya Ranjan Dash	Track 6 Room: 201	1	Interpolating Neural Networks for Econometric Modelling	Shankar Prawesh and Akash Sonowal	Prakash Singh
		2	Economic Policy Uncertainty and Firm Value: Evidence from Indian Context	Somnath Ingole and Ranjitha Ajay	Akash Sonowal
		3	Corporate Governance Index and Financial Performance: An Evidence from Select Indian Banks	Krishangl Pandey, Prakash Singh	Somnath Ingole