

ICFMCF 2026 Oral Presentation Schedule

<p>SESSION 1 3rd July, 2026 11:30 AM - 1:10 PM Venue: KCB 520 Session Title: Track 1- Financial Markets Sub Track: Banking and Financial Institutions Session Chair: Dr. Jaya Mamta Prasad</p>	
<p>Paper 1 10002</p>	<p>Title: From Access to Usage: Household-Level Dynamics of Digital Financial Inclusion in India and China Authors: Roshni Maurya and Manvendra Pratap Singh (National Institute of Technology Rourkela) Discussant: Venkat Kaushik Josyula (Institute of Public Enterprise)</p>
<p>Paper 2 10038</p>	<p>Title: From Innovation to Uncertainty: Explaining Idiosyncratic Volatility in Clean Technology Stocks Authors: Puja Kumari, Rajesh Sahoo, and Preeti Roy (IIT (ISM) DHANBAD) Discussant: R Sri Varsha (Institute of Public Enterprise)</p>
<p>Paper 3 10068</p>	<p>Title: Beyond Financial Literacy: Understanding Women’s Retirement Planning through Financial Mindfulness and Herding Behaviour Author: Charu Maheshwari (Anna Adarsh College for Women) Discussant: Ravi Khadotra (Indian Institute of Management Amritsar)</p>
<p>Paper 4 10171</p>	<p>Title: Investigating the assumption of perfect correlation in prices and liquidity in the liquidity-adjusted value at risk models. Author: Ravi Khadotra (Indian Institute of Management Amritsar) Discussant: Charu Maheshwari (Anna Adarsh College for Women (Autonomous))</p>
<p>SESSION 1 3rd July, 2026 11:30 AM - 1:10 PM Venue: IC&SR Hall 1 Session Title: Track 1- Financial Markets</p>	

Sub Track: Behavioural Finance	
Session Chair: Dr. Aishwarya Mitra	
Paper 1 10017	<p>Title: Herding Across Market Capitalisation: Evidence From NSE Large Cap 50 And Small Cap 50</p> <p>Author: Samapti Chatterjee (Kazi Nazrul Islam Mahavidyalaya)</p> <p>Discussant: Manochandar S (Bharathidasan Institute of Management, Tiruchirappalli)</p>
Paper 2 10021	<p>Title: Does herding behaviour vary across market conditions Evidence from the Indian equity market</p> <p>Author: Harshita Shandilya (Madras School of Economics, Chennai)</p> <p>Discussant: Dharani D (Pondicherry University)</p>
Paper 3 10082	<p>Title: Understanding Financial Behaviour through Risk Tolerance and Financial Knowledge: A Self-Efficacy Perspective</p> <p>Authors: Ritesh Kumar Sao and Anupam De (National Institute of Technology, Durgapur)</p> <p>Discussant: Bharath Kalappa (CHRIST (Deemed to be University), Bengaluru)</p>
Paper 4 10039	<p>Title: From Shadow to System: Financial Inclusion and the Formalization of Household Credit in India</p> <p>Authors: Ajay Sharma (Indian Institute of Management Indore) and Shobhana Sikhawal (BITS Hyderabad)</p> <p>Discussant: Aishwarya Mitra (Institute of Management, Nirma University, Ahmedabad)</p>
<p>SESSION 1</p> <p>3rd July, 2026 11:30 AM - 1:10 PM</p> <p>Venue: IC &SR Hall 2</p> <p>Session Title: Track 1- Financial Markets</p> <p>Sub Track: Financial Inclusion and Payment System</p> <p>Session Chair: Prof. Rakesh Padhan</p>	
Paper 1 10208	<p>Title: Financial distress and FDI inflows: Global Evidence</p> <p>Authors: Tusharika Mahna (IILM University, Gurugram), Sonali Jain, and Surendra Singh Yadav (DMS, IIT Delhi)</p>

	Discussant: Aakila M (Pondicherry University)
Paper 2 10055	Title: Measuring Financial Inclusion in Emerging Market Economies: A New Composite Financial Inclusion Index Authors: Alekha Meher and Dinabandhu Sethiv (Department of Liberal Arts IIT Hyderabad) Discussant: Chittesh Kumar (IIT Kanpur)
Paper 3 10163	Title: Do Different Financial Integration Affect Risk Sharing Differently? Empirical Evidence from Brazil and India Author: Rakesh Padhan (Indian Institute of Technology Roorkee) Discussant: Keshav Kant Prasad (Amrita Vishwa Vidyapeetham, Kochi)
Paper 4 50003	Title: Uncertain Tomorrows: Longevity Literacy among Women in India's Unorganized Sector Authors: Srijana Tamang and Amlan Ghosh (National Institute of Technology, Durgapur) Discussant: Tusharika Mahna (IILM University, Gurugram)
Paper 5 10161	Title: The Structural-Behavioral Nexus in Household Economic Choices: Financial Decision-Making among Low-income Families in Rural and Urban India Authors: Jonathan Sawian, Anand Pandey, Abhishek Jangra and Jayasree Raveendran (TCS Research) Discussant: Radha S (Rocket)
SESSION 1 3rd July, 2026 11:30 AM - 1:10 PM Venue: IC &SR Hall 3 Session Title: Track 1- Financial Markets Sub Track: Macroeconomics and Market Micro-structure Session Chair: Dr. Vighneswara Swamy	
Paper 1 10200	Title: Drivers of Cryptocurrency Investment in India: A Sequential Explanatory Research Authors: Sandeep Singh and Krishnendu Shaw (IIT (ISM) Dhanbad) Discussant: Atharva Mittal (IIT Bombay)

Paper 2 10212	<p>Title: Climate Risk and Dynamic Stock-Commodity Linkages: Implications for Hedging in India</p> <p>Authors: Rajesh Sahoo and Preeti Roy (Indian Institute of Technology Dhanbad)</p> <p>Discussant: Zeeshan Siddique (Maulana Mazharul Haque Arabic & Persian University, Patna)</p>
Paper 3 10232	<p>Title: Time-Varying Connectedness of Asian Markets in response to Geopolitical Tensions</p> <p>Authors: P B Saranya (PSGR Krishnammal College fo Women) and R K Sudhamathi (Dr. N.G.P. Institute of Technology)</p> <p>Discussant: Vighneswara Swamy (ICFAI Foundation for Higher Education, Hyderabad)</p>
Paper 4 10147	<p>Title: The Trifecta of Risk: Quantile-Regime Dynamics of Credit, Crude, and Currency Shocks on Emerging Market Bank Equities</p> <p>Author: Vighneswara Swamy (IFHE, Hyderabad)</p> <p>Discussant: P B Saranya (PSGR Krishnammal College for Women)</p>
Paper 5 10077	<p>Title: Assessing Weak-Form Market Efficiency in India's Nifty 50(2005-2020): Policy insight and investor opportunities</p> <p>Authors: Dharmendra Bhagwandas Khairajani, Tushar Ranjan Barik (Rai University), and Sagar Saini (Rai University)</p> <p>Discussant: Shikha Malhotra (Christ University)</p>
<p>SESSION 1</p> <p>3rd July, 2026 11:30 AM - 1:10 PM</p> <p>Venue: DoMS 104</p> <p>Session Title: Track 1: Financial Markets</p> <p>Sub Track: Market Trends and Forecasting</p> <p>Session Chair: Dr. Ranjita Ajay</p>	
Paper 1 10081	<p>Title: Value Relevance of Domestic and Foreign Earnings of U.S. Multinational Corporations (MNCs) during COVID-19 pandemic</p> <p>Authors: Jagjit Singh Saini and Brittani Jackson (Western Michigan University)</p> <p>Discussant: Madhuritha Murali (Madras School of Economics)</p>

Paper 2 10273	<p>Title: Time-Varying Market Efficiency Under Carbon Policy Measures: A Markov-Switching Approach To Indian Equity Markets</p> <p>Authors: Aruna A R and Sreeya B (VIT, Chennai)</p> <p>Discussant: Naga Keerthana (Institute of Public Enterprise)</p>
Paper 3 10071	<p>Title: Digital Banking Transformation and the Profitability Paradox: Cross-Country Evidence from a Structural Equation Modeling Approach</p> <p>Authors: Gomathisankari Subramanian and Ramasamy Murugesan (National Institute of Technology, Tiruchirappalli)</p> <p>Discussant: Desiraju Surya Narayana (IMI Bhubaneswar)</p>
Paper 4 10094	<p>Title: Does Financial Inclusion promote Economic Growth in the COVID-19 Period? Evidence from Developing Economies</p> <p>Authors: Laxmipriya Sahani and Bibhuti Ranjan Mishra (Visvesvaraya National Institute of Technology, Nagpur)</p> <p>Discussant: Reshma Raveendranath (Indian Institute of Information Technology)</p>
<p>SESSION 1 3rd July, 2026 11:30 AM - 1:10 PM Venue: DoMS 252 Session Title: Track 2- Corporate Finance & Accounting Sub Track: Corporate Finance and Capital Structure Session Chair: Prof. Supriya Katti</p>	
Paper 1 20012	<p>Title: Credit Ratings and Executive Compensation: Evidence from Indian Listed Firms</p> <p>Authors: Neetu Yadav (IILM University, Gurugram), Geeta Singh, and Harsh Raj Pathak (ICFAI Business School, IFHE, Hyderabad)</p> <p>Discussant: Supriya Katti (Indian Institute of Technology Kanpur)</p>
Paper 2 20013	<p>Title: Moderating role of CSR spending in the relationship between Information asymmetry and Firm performance: Evidence from Indian firms</p> <p>Authors: K Anil Das and Vandana Dubey (Indian Institute of Management Indore)</p>

	Discussant: Akshatha Shetty (Manipal Academy of Higher Education, Manipal)
Paper 3 20105	Title: Do Stronger Creditor Rights Affect Cash Flow Volatility? Evidence from Quasi Natural Experiment Authors: Widisha and Shashank Bansal (IIT (ISM), Dhanbad) Discussant: P Arunima (Central University of Tamil Nadu)
Paper 4 20024	Title: Does Board Gender Diversity Influence Firm Performance? Evidence from Women-Led Manufacturing Firms in India Authors: Kamali Gangadharan and Ramasamy Murugesan (National Institute of Technology, Tiruchirappalli) Discussant: Anjali Thakur (Maulana Azad National Institute of Technology (MANIT) Bhopal)
SESSION 1 3rd July, 2026 11:30 AM - 1:10 PM Venue: DoMS 253 Session Title: Track 2: Corporate Finance & Accounting Sub Track: Corporate Governance and Mergers and Acquisitions Session Chair: Prof. C S Mishra	
Paper 1 20073	Title: Share Pledging, Regulation, and Agency Conflict: Evidence from India Authors: Balaji R and Bipin Kumar Dixit (Indian Institute of Management Tiruchirappalli) Discussant: Priyanka Pati (IIT Kharagpur)
Paper 2 20011	Title: From non-compliance to regulatory discipline: Dividend policy adjustments under mandatory CSR enforcement Authors: Geeta Singh (ICFAI Business School, IFHE, Hyderabad), Neetu Yadav (School of Management, IILM University, Gurugram), and Harsh Raj Pathak (ICFAI Business School, IFHE, Hyderabad) Discussant: Rupak Thapa (Lal Bahadur Shastri Institute of Management, Delhi)

Paper 3 20055	<p>Title: Environmental, Social, and Governance (ESG) Disclosure and Capital Financing Choices: Evidence from Indian Firms</p> <p>Authors: Anupama Kumari and Sushila Soriya (Central University of Haryana)</p> <p>Discussant: Jagjit Singh Saini (Western Michigan University)</p>
Paper 4 20116	<p>Title: Does Digital Transformation Matter for Capital Structure Adjustment? Evidence from Australian Listed Firms</p> <p>Authors: Neha Sharma, Suman Saurabh (IIT Kanpur) and Darren Henry (La Trobe University, Australia)</p> <p>Discussant: Manoranjan Panda (Indian Institute of Technology Kharagpur)</p>
<p>SESSION 1</p> <p>3rd July, 2026 11:30 AM - 1:10 PM</p> <p>Venue: DoMS 101</p> <p>Session Title: Track 3- Sustainable Finance</p> <p>Sub Track: Corporate Responsibility and ESG Integration</p> <p>Session Chair: Dr Randhir Roopchund</p>	
Paper 1 30095	<p>Title: What Drives the AI Disclosure of Indian ESG Firms? Decoding the Firm Performance-AI Disclosure Nexus</p> <p>Authors: Keerthana V R, Sreelekshmi G, Ann Susan Thomas, and Biju A V (University of Kerala)</p> <p>Discussant: Liza Das (National Institute of Technology Silchar)</p>
Paper 2 30097	<p>Title: What happens when compliance becomes flexible? Evidence from CSR Spending under Section 135(6) of India's Companies Act</p> <p>Author: Srikanth Potharla (ICFAI Business School (IBS), Hyderabad)</p> <p>Discussant: Kanchan Yadav (Dr. B. R. Ambedkar National Institute of Technology Jalandhar)</p>
Paper 3 30115	<p>Title: Strategic Offshore Structures and ESG Integration: Hong Kong as a Global Financial Hub and Collaboration for Sustainable Development</p> <p>Author: Thirupathi Nachiappan (Industry Practitioner)</p> <p>Discussant: Randhir Roopchund (Universite des Mascareignes)</p>
Paper 4	<p>Title: Reading Between the Lines – Sentiment Signals ESG Performance</p>

30118	Author: Kesavan Srinivasan (IIM Trichy) Discussant: Abhivayakti Dixit (IIT Roorkee)
SESSION 1 3rd July, 2026 11:30 AM - 1:10 PM Venue: DoMS 401 Session Title: Track 3- Sustainable Finance Sub Track: Green Finance and Investment Session Chair: Dr. Golaka C. Nath	
Paper 1 30014	Title: The Evolution of Green Cryptocurrency Literature: A Bibliometric Assessment Authors: Saumya C Manoharan and Savita Bhat (NIT Karnataka) Discussant: S Shivam Dubey (National Institute of Technology-Warangal)
Paper 2 30055	Title: Bridging The Divide: A Comparative Analysis of SEBI's BRSR With Issb, Gri And The EU Author: Sankeerthana Laishetti (Osmania University) Discussant: Arati Jadhav (Osmania University)
Paper 3 30150	Title: Financing climate action in India: An assessment of the Green Climate Fund Portfolio Author: Divyasree P K (National Institute of Technology, Calicut) Discussant: Krishna P (Indian institute of management Tiruchirappalli)
Paper 4 30105	Title: Fintech Adoption and Sustainable Investment Behaviour: The Mediating Role of Green Financial Behaviour and Green Financial Literacy Authors: Shaik Adiba Noushine and Prabhakar Nandru (VIT-AP University) Discussant: Richa Gupta (IBS Hyderabad)
SESSION 1 3rd July, 2026 11:30 AM - 1:10 PM Venue: HSS 334 Session Title: Track 3- Sustainable Finance	

<p>Sub Track: Measuring and Reporting Sustainable Performance</p> <p>Session Chair: Dr. A K Sharma</p>	
<p>Paper 1 30090</p>	<p>Title: Does Mandatory Climate Disclosure Quality Matter? Evidence from India's BRSR Framework</p> <p>Authors: Surentran David P and Kavitha Shanmugam (Anna University)</p> <p>Discussant: Neeraj Sharma (Dr B R Ambedkar National Institute of Technology (NIT) Jalandhar)</p>
<p>Paper 2 30113</p>	<p>Title: Decoding Climate Risk: Corporate Resilience under Triad of risks in India</p> <p>Authors: Saurav Medhi and Neeru Chaudhry (Indian Institute of Technology Delhi)</p> <p>Discussant: Tuba Mahfooz (Indian Institute of Information Technology, Allahabad)</p>
<p>Paper 3 30158</p>	<p>Title: Financing structure and the effectiveness of energy taxation: The role of debt maturity on corporate climate investment in low- and middle-income countries (LMICs)</p> <p>Authors: Poulomi Bhattacharya and Mousami Prasad (Indian Institute of Technology, Kanpur)</p> <p>Discussant: Athira B Krishna (Madras School of Economics)</p>
<p>Paper 4 30036</p>	<p>Title: Optimal risk transfer using crop insurance and weather derivatives under mean variance preferences</p> <p>Authors: Puneet Prakash and Seth Hoelscher (Missouri State University)</p> <p>Discussant: Pratik Gupta (Sheffield Business School)</p>
<p>SESSION 1</p> <p>3rd July, 2026 11:30 AM - 1:10 PM</p> <p>Venue: HSS 335</p> <p>Session Title: Track 4- AI in Finance, Sub Track: AI in Investment and Advisory</p> <p>Session Chair: Dr. Narend</p>	

Paper 1 40013	<p>Title: A Comparative Evaluation of Text Summarization Using Content-Aware Metrics</p> <p>Authors: Sunny Singh, Naresh Kumar Nagwani, and Nitesh Kumar Bharadwaj (National Institute of Technology, Raipur)</p> <p>Discussant: Birajashis Pattnaik (Indian Institute of Technology, Mandi)</p>
Paper 2 40047	<p>Title: AI Maturity and Service Quality in the Insurance Industry: A Strategic Framework for Digital Transformation with Empirical Benchmarking of Indian Insurers</p> <p>Authors: Prashant Salwan and Tupesh Katre (IIM Indore)</p> <p>Discussant: Anita Pareek (Kalinga Institute of Social Sciences (Deemed To Be University))</p>
Paper 3 40071	<p>Title: Designing a Trustworthy Agentic AI Framework for Financial Advisory: Replacing Finfluencer bias with autonomous intelligence</p> <p>Authors: Prem K and S Sudalai Muthu (Pondicherry University)</p> <p>Discussant: Sai Shiva Ganesh (SRM Institute of Science and Technology, Vadapalani)</p>
Paper 4 40055	<p>Title: A Novel Multi-Model Framework for Indian IPO Analysis using Machine Learning, Deep Learning, and Reinforcement Learning</p> <p>Authors: Aditya Kakde and Mylavaram Chandra Shekar (Institute of Public Enterprise)</p> <p>Discussant: Charitha Janapati (IIT Bombay)</p>
<p>SESSION 1 3rd July, 2026 11:30 AM - 1:10 PM Venue: HSS 336 Session Title: Track 4- AI in Finance Sub Track (1): AI-Driven Risk and Fraud Management Sub Track (2): Data Privacy, Cybersecurity, and AI Governance in Finance Session Chair: Prof. Anurag Pandit</p>	
Paper 1 40070	<p>Title: Does FX Risk Disclosure Quality Matter? Evidence from an AI-Driven Disclosure Index and India's Mandatory Adoption of Ind AS 107</p> <p>Author: Saurabh Singh (IIM Lucknow)</p> <p>Discussant: Krishna Kumar (Indian Institute of Management</p>

	Sambalpur)
Paper 2 40019	<p>Title: SmartNest: A Neuro-Symbolic Framework for Personalised Portfolio Optimisation</p> <p>Authors: Bhargav V Mukhami, Daiwik Reddy, Bharath K, Dipin M Gowda, Abhrirudh BN, and Suresh Jamadagni (PES University)</p> <p>Discussant: Prashant Kumar Singh (Acharya Institute of Graduate Studies)</p>
Paper 3 40124	<p>Title: AI Orientation, Corporate Risk-Taking, and Financial Performance: Evidence from NSE 500 Firms (2015–2025)</p> <p>Author: Kavya Prabakaran (Amrita School of Business)</p> <p>Discussant: Anushree Adithya Balike (R V Institute of Management)</p>
Paper 4 50038	<p>Title: Data-Driven Digitalised Financial Marketing: Investigating the Use of Data Analysis and AI in Segment-wise Financial Products Communication Content</p> <p>Author: Latha Rajagopalan Kumar (Independent)</p> <p>Discussant: Vivek Kumar (Securities and Exchange Board of India)</p>
<p>SESSION 1 3rd July, 2026 11:30 AM - 1:10 PM Venue: KCB 522 Session Title: Track 4- AI in Finance, Sub Track: Digital Assets and Blockchain Session Chair: Prof. (Dr.) Rama Krishna Yelamanchili</p>	
Paper 1 40025	<p>Title: Beyond Digital Interfaces: AI-Enabled Institutional Re-Architecture for Inclusive Banking</p> <p>Authors: Aiswaria Balasubramanian (Standard Chartered Bank) and Deepika Jayaraja (Citi Bank)</p> <p>Discussant: Nikhil Kumar Gupta (Bank of Baroda)</p>
Paper 2 40048	<p>Title: Systemic Risk and Volatility Connectedness in Cryptocurrency Markets: An Integrated GJR-GARCH, CoVaR and MES Framework</p> <p>Authors: S. Mohanasundaram (Amrita Vishwa Vidyapeetham, Coimbatore), P. Baskar (Pondicherry University and Periasamy</p>

	<p>Mathivanan (ICFAI Business School)</p> <p>Discussant: Y Rama Krishna (Institute of Public Enterprise)</p>
Paper 3 40077	<p>Title: The Dualities of Fintech: A Multi-Model Exploration of Digital Payments and Lending in India</p> <p>Author: Shalini Velappan (IIM Trichy)</p> <p>Discussant: Sanil Mohan Pawar (Indian Institute of Technology, Madras)</p>
Paper 4 40046	<p>Title: What's the Good Word? Exploring Narratives and Sentiment in Cryptocurrencies</p> <p>Authors: Abhijeet Chandra (VGSOM, IIT Kharagpur) and Lubdhak Mondal (IISER Pune)</p> <p>Discussant: Supriya Kumari (Indian Institute of Information Technology Allahabad)</p>
<p>SESSION 1</p> <p>3rd July, 2026 11:30 AM - 1:10 PM</p> <p>Venue: HSS 354</p> <p>Session Title: Track 4- AI in Finance, Sub Track: Fintech and AI</p> <p>Session Chair: Prof. Varun Jindal</p>	
Paper 1 20117	<p>Title: AI Adoption, Knowledge Capital, and the Rise of Superstar Firms</p> <p>Author: Varsha Madheshiya (Indian Institute of Technology Madras)</p> <p>Discussant: Swaraj Dash (XIM University, Bhubaneswar, Odisha)</p>
Paper 2 40004	<p>Title: Memory and Jumps in the Metaverse: The Hidden Dynamics of NFT Prices</p> <p>Author: Bikramaditya Ghosh (Professor-SIBM, Bengaluru)</p> <p>Discussant: Varun Jindal (Indian Institute of Management Bangalore)</p>
Paper 3 40062	<p>Title: Financial Inclusion Dynamics in India: Pre- and Post-Pandemic Evidence from the Global Findex Database</p> <p>Authors: Jyoti Kumari and Bhargavi S J. (IFMR GSB Krea University)</p> <p>Discussant: J. Kamarunnisa (National Insurance Academy, Pune)</p>
Paper 4 40010	<p>Title: Empirical Evidence of Explainable AI (XAI) in Indian Algorithmic Trading: A Multi-Asset Governance Framework for Regulatory Compliance.</p>

	<p>Author: Manjunath Naik (Xavier Institute of Management & Entrepreneurship, Bangalore)</p> <p>Discussant: Muhammad Ehsanul Kabir (Indian Institute of Technology Roorkee)</p>
<p>SESSION 1</p> <p>3rd July, 2026 11:30 AM - 1:10 PM</p> <p>Venue: HSS 355</p> <p>Session Title: Track 4- AI in Finance</p> <p>Sub Track: LLM in Finance</p> <p>Session Chair: Dr. Prabin Chetri</p>	
Paper 1 40021	<p>Title: Public Insights on Cryptocurrency Trading Apps: User Sentiment and Topic Modeling of Reviews</p> <p>Authors: Sahiba Khan (University of Petroleum and Energy Studies Dehradun), Sakshi Pandey, Ranjit Singh and Gomtesh Jain (Indian Institute of Information Technology Allahabad)</p> <p>Discussant: T C Thomas (LIBA-OL)</p>
Paper 2 40084	<p>Title: Decoding Central Bank Intent: A Hybrid NLP Framework for Forecasting Communication Dissonance and Liquidity Stress in Financial Markets</p> <p>Authors: Mohit kumar and Anurag Vinayak Pandit (BITS Pilani Goa)</p> <p>Discussant: Divyanshu Kumar (Christ University, Bengaluru)</p>
Paper 3 10281	<p>Title: Relative Absolute Variation in Volatility Forecasting: Evidence from HAR and Machine Learning Models</p> <p>Authors: Chinnaraja Chendurpandian, Piyush Pandey, and S.V.D. Nageswara Rao (IIT Bombay)</p> <p>Discussant: Swati Bhatt (Indian Institute of Management Ahmedabad)</p>
Paper 4 40095	<p>Title: Machine Learning based Early Warning Systems for Loan Default Prediction: Evidence from MSME Portfolio of a Select Public Sector Bank in India</p> <p>Authors: Manish Dulal, Naman Malhotra, Piyush Pandey (IIT Bombay), and Shalini Agnihotri (IIM Visakhapatnam)</p> <p>Discussant: Sharanya Adane (Indian Institute of Technology,</p>

	Guwahati)
SESSION 2 4th July, 2026 8:20 AM - 10:00 AM Venue: KCB 520 Session Title: Track 1: Financial Markets Sub Track: Banking and Financial Institutions Session Chair: Dr. Atul Kumar	
Paper 1 10083	Title: Dalal Street Meets Wall Street: Investment Strategies and Their Economic Impact Authors: Venkat Kaushik Josyula and K. Bhavana Raj (Institute of Public Enterpriser) Discussant: Roshni Maurya (National Institute of Technology Rourkela)
Paper 2 10107	Title: Causal Linkages between Gold Price, Gold Exchange Traded Fund, and Sovereign Gold Bond: Evidence from India Authors: Leeza A. Makwana , Hemant K. Valand, and Kamlesh D. Vala (The Maharaja Sayajirao University of Baroda) Discussant: Ankita Tilak (IIT ISM Dhanbad)
Paper 3 10141	Title: Expiry day vs. first trading day SIPs in BSE Sensex: A 23 year backtest and cross index comparison with Nifty 50 Authors: Samiksha Palav (D Y Patil International University), Sushmita Kumari (Vinoba Bhave University), and Siddharth Gavhale (D Y Patil International University) Discussant: Aditya Keshari (NIRMA University)
Paper 4 10076	Title: From Knowledge to Resilience: The Role of Financial and FinTech Literacy in Shaping Household Behavior Authors: Ankita Tilak , Puja Kumari , and Preeti Roy (IIT ISM Dhanbad) Discussant: Leeza A. Makwana (The Maharaja Sayajirao University of Baroda)

<p>SESSION 2 4th July, 2026 8:20 AM - 10:00 AM Venue: IC &SR Hall 1 Session Title: Track 1- Financial Markets, Sub Track: Behavioural Finance Session Chair: Prof. Ajay Sharma</p>	
Paper 1 10059	<p>Title: Does Financial Socialisation Improve Life Satisfaction? Evidence from Rural Households Authors: Aishwarya Mitra (Nirma University), Raunak Bhattarchyya, and Anupam De (NIT Durgapur) Discussant: Ajay Sharma (Indian Institute of Management Indore)</p>
Paper 2 10070	<p>Title: The Influence of Cognitive Biases and Cultural Drivers on Indian Stock Market Investment Decisions Authors: Bharath Kalappa and Deepika Upadhyay (CHRIST (Deemed to be University), Bengaluru) Discussant: Ritesh Kumar Sao (National Institute of Technology Durgapur)</p>
Paper 3 10030	<p>Title: From Trust To Triggers: Behavioral Drivers Shaping Financial Decision-Making In Search Engine Marketing Authors: Dharani D and Lavanya Latha K (Pondicherry University) Discussant: Harshita Shandilya (Madras School of Economics, Chennai)</p>
Paper 4 10111	<p>Title: Exchange Rate Interdependence between Safe-haven and Commodity-linked Currencies: Evidence from Time-Frequency Return Spillover Author: Mansi Patel (Delhi Technological University) Discussant: Beyona Benitto Mussolini (Government College for Women, Trivandrum)</p>
<p>SESSION 2 4th July, 2026 8:20 AM - 10:00 AM Venue: IC &SR Hall 2 Session Title: Track 1- Financial Markets Sub Track: Macroeconomics and Market Micro-structure</p>	

Session Chair: Dr. Golaka C. Nath	
Paper 1 10035	<p>Title: The Nexus between Crude Oil and Inflation: A Multidimensional ARDL Analysis of Structurally Diverse Economies.</p> <p>Authors: Ajay Philips D, Abhijit Chakraborty (Dayananda Sagar University, Bengaluru), Binoti Patro, and Debopriya Kar (National Institute of Technology Silchar)</p> <p>Discussant: Anju M (B S Abdur Rahman Crescent Institute of Science and Technology)</p>
Paper 2 10075	<p>Title: Profit After Tax as a Dominant Indicator for Initial Public Offering Prices: An Empirical Analysis of Indian Listed Companies</p> <p>Authors: Subhajit Roy and Arindam Gupta (Vidyasagar University, West Bengal), Prasenjit Roy (West Bengal Electricity Regulatory Commission)</p> <p>Discussant: Richard Mathew Thomas (Sri C Achutha Menon Government College, Thrissur)</p>
Paper 3 10193	<p>Title: Geopolitical Risk Shocks and Firm Returns: Evidence from Indian Exporters and Importers</p> <p>Authors: Mohammed Suhail C P and Unnikrishnan V S (College of Engineering Trivandrum affiliated to APJ Abdul Kalam Technological University)</p> <p>Discussant: Saurav Sathish Kumta (YEN-REFINED, Yenepoya (Deemed to be University))</p>
Paper 4 10099	<p>Title: Forecasting Interest Rates using Statistical and Machine Learning Models with Feature Engineering</p> <p>Authors: Atharva Mittal, Aryan Tewari, Piyush Pandey, and Sudeep Bapat (Indian Institute of Technology, Bombay)</p> <p>Discussant: Sandeep Singh (Indian Institute of Technology (ISM) Dhanbad)</p>
<p>SESSION 2</p> <p>4th July, 2026 8:20 AM - 10:00 AM</p> <p>Venue: IC & SR Hall 3</p> <p>Session Title: Track 1- Financial Markets, Sub Track: Market Trends and Forecasting</p> <p>Session Chair: Prof. Jaya Mamta Prosad</p>	

Paper 1 10001	<p>Title: Modelling the Average Monthly Gold Price in India Using Seasonality, Economic and Financial Indicators, Commodity Prices, and Event Dummies: A Box–Jenkins Approach</p> <p>Authors: Rakesh Kumar Sharma and Aabir Sharma (Thapar Institute of Engineering and Technology (Deemed to be University), Patiala)</p> <p>Discussant: Jaya Mamta Prosad (Lal Bahadur Shastri Institute of Management, Delhi)</p>
Paper 2 10168	<p>Title: Technology-driven efficacy in Indian stock broking services and their impact on digital trading experience of retail investors</p> <p>Authors: Anjana K P and Muhammed Shafi M K (National Institute of Technology, Warangal)</p> <p>Discussant: Niraj Kumar Jha (Indian Institute of Management Nagpur)</p>
Paper 3 10079	<p>Title: Cost Efficiency and Financial Stability in Indian Urban Co-operative Banks: Evidence from Dynamic Panel Analysis.</p> <p>Authors: Niraj Kumar Jha (Indian Institute of Management- Nagpur) and Umakant Dash (Gokhale Institute Of Politics And Economy - Pune)</p> <p>Discussant: Anjana K P (National Institute of Technology, Warangal)</p>
Paper 4 10015	<p>Title: Cost-Driven Risk, Expiry Dynamics and optimal strike selection of Indian Index Options</p> <p>Author: Santanu Dutta (Tezpur University)</p> <p>Discussant: Niyaz Panakaje (Yenepoya (Deemed to be University), Mangaluru)</p>
<p>SESSION 2</p> <p>4th July, 2026 8:20 AM - 10:00 AM</p> <p>Venue: DoMS 104</p> <p>Session Title: Track 1- Financial Markets</p> <p>Sub Track: Market Trends and Forecasting</p> <p>Session Chair: Dr. Anubha Srivastava</p>	
Paper 1 10148	<p>Title: Tracing the Life-Cycle Pattern of Financial Market Participation: Evidence from India</p> <p>Authors: Payas Gokhale and Rakesh Padhan (IIT Roorkee)</p>

	Discussant: Navin kuamr S (Vellore Institute of technology (Vellore))
Paper 2 10279	Title: Short Term Performance of IPOs in India's Healthcare Sector Authors: Reddy Sri Varsha and Lakshmi Kumari (Institute of Public Enterprise) Discussant: Puja Kumari (IIT (ISM) Dhanbad)
Paper 3 10184	Title: Commodity market dynamics, inflation, and geopolitical uncertainty: evidence from the connectedness approach Authors: Laxmidhar Panda and Debi Prasad Sathpathy (XIM University, Bhubaneswar, Odisha, India) Discussant: Anubha Srivastava (Christ University, Bangalore)
Paper 4 10204	Title: Optimizing Gold ETFs as Safe-Havens in Crisis-Responsive Portfolios: Integrating Wavelet Quantile Correlation Insights with Ant Colony Optimization Authors: Sreeraj V (Goa Institute of Management), Moni M (University of Kerala), and Anoop S Kumar (Gulati Institute of Finance and Taxation) Discussant: Sreevignesh M (Central University of Kerala)
SESSION 2 4th July, 2026 8:20 AM - 10:00 AM Venue: DoMS 252 Session Title: Track 2- Corporate Finance & Accounting Sub Track: Corporate Finance and Capital Structure Session Chair: Prof. Uma Nagarajan	
Paper 1 20040	Title: Financial Constraints and Financial Fragility as Drivers of Firm Patenting and Green Patenting: Empirical Evidence from Indian Manufacturing Firms Authors: Anjali Thakur and Madan Dhanora (Maulana Azad National Institute of Technology, Bhopal) Discussant: Kamali Gangadharan (National Institute of Technology, Tiruchirappalli)
Paper 2 20045	Title: Can Debt Maturity Dispersion Reconcile Rollover Risk and Agency Costs? Evidence from India Authors: Amith Viswanathan and Shijin Santhakumar (Pondicherry)

	University) Discussant: Neha Choithramani (Birla Institute of Technology and Science)
Paper 3 20050	Title: Corporate Social Responsibility and Supply Chain Performance: The Role of Political Similarity and Organizational Structure Authors: Supriya Katti (IIT Kanpur) and Pushpesh Pant (IMT Hyderabad Campus) Discussant: Neetu Yadav (IILM University)
Paper 4 20051	Title: Geopolitical Risks and Related Party Transactions: Evidence from an emerging market Authors: Satya Prakash Mani (Shiv Nadar University Chennai) and Shashank Bansal (IIT (ISM) Dhanbad) Discussant: Anu Antony (Rajagiri College of Social Sciences, Kakkanad)
SESSION 2 4th July, 2026 8:20 AM - 10:00 AM Venue: DoMS 253 Session Title: Track 3: Sustainable Finance Sub Track: Corporate Responsibility and ESG Integration Session Chair: Dr. Praveen Bhagawan	
Paper 1 20078	Title: Women Directors' Networks and Corporate Social Responsibility of Indian Firms Authors: Ekta Selarka and Kavitha Nambiar (Madras School of Economics) Discussant: Ashish Narayan Jha (Gautam Buddha University)
Paper 2 30010	Title: Does Climate Risk Translate into Financial Distress? Firm-Level Evidence Authors: Sudhir Kumar Biswal , Preeti Roy, Rajesh Sahoo , and Rajat Rakshit (IIT (ISM), Dhanbad) Discussant: Kavita Kumari (Indian Institute of Information Technology Ranchi)
Paper 3	Title: ESG Reporting In BSE SENSEX - Navigating Sustainability Challenge

30015	<p>Authors: Meena Maheswari J and Krishnaprabha S (PSGR Krishnammal College For Women)</p> <p>Discussant: Puja Kaura (Bennett University)</p>
Paper 4 30026	<p>Title: The impact of sustainability uncertainty on the ESG performance with the moderating role of profitability: Evidence from the energy sectors</p> <p>Authors: Abhinandhana C Shetty, Karthik Kudroli (Justice K S Hegde Institute of Management, Nitte University, Karnataka), and Akshatha Shetty (Manipal Academy of Higher Education, Manipal)</p> <p>Discussant: Shagun Smith (Punjab Engineering College (Deemed to be University))</p>
Paper 5 20052	<p>Title: Do Taxes Shape Debt Prices? Evidence from India</p> <p>Authors: Pushpanjali Raj and Abhijeet Chandra (IIT Kharagpur)</p> <p>Discussant: Alphin T Kallany (Indian Institute of Technology Madras)</p>
<p>SESSION 2</p> <p>4th July, 2026 8:20 AM - 10:00 AM</p> <p>Venue: KCB 222</p> <p>Session Title: Track 3- Sustainable Finance</p> <p>Sub Track: Corporate Responsibility and ESG Integration</p> <p>Session Chair: Dr. Bhamidipati Vaishali</p>	
Paper 1 30047	<p>Title: Financing The Circular Economy:</p> <p>Author: Md Altaf Hussain (Pondicherry University)</p> <p>Discussant: Anjali Soni (University of Delhi)</p>
Paper 2 30120	<p>Title: Does ESG Matter for Capital Structure? Evidence from Global Markets a Comprehensive Review</p> <p>Authors: Kanchan Yadav and Sonia Chawla (Dr. B. R. Ambedkar National Institute of Technology, Punjab)</p> <p>Discussant: Srikanth Potharla (ICFAI Business School (IBS), IFHE, Hyderabad)</p>
Paper 3 30124	<p>Title: When Transparency Becomes Tradition: Does GRI Reporting Diminish the Value of ESG Disclosure?</p> <p>Authors: Abhivyakti Dixit and Anil Kumar Sharma (IIT Roorkee)</p>

	Discussant: Kesavan Srinivasan (IIM Trichy)
Paper 4 30078	Title: ESG Performance, Ownership Structure, and Corporate Debt Composition in India Authors: Gourishankar S Hiremath and Neha Sharma (Indian Institute of Technology Kharagpur) Discussant: Sourav Prasad (IIM Bodh Gaya, UPES)
Paper 5 30140	Title: Linking Climate Disclosure to Firm Value- Evidence from India Authors: Revathi T and Thenmozhi ,(IIT Madras) Discussant: Lalitha Sitaraman (Indian Institute of Technology Madras)
SESSION 2 4th July, 2026 8:20 AM - 10:00 AM Venue: KCB 519 Session Title: Track 3- Sustainable Finance Sub Track: Green Finance and Investment Session Chair: Dr. Nitesh Pandey	
Paper 1 30048	Title: Do Green Finance and Environmental Policies Reduce Environmental Debt? Evidence from OECD Economies Authors: Subhabandhu Sethi and Bibhuti Ranjan Mishra (Visvesvaraya National Institute of Technology, Nagpur) Discussant: Laishetti Sankeerthana (Osmania University)
Paper 2 30054	Title: Sustainable Finance for Net Zero, Circular Economy & Sustainable Mining Authors: Prayag Sriram (Sri Ramachandra Institute of Higher Education and Research), Sriram Rajagopalan (Great Lakes Institute of Management), and Rajalakshmi Vel (Sri Ramachandra Institute of Higher Education and Research) Discussant: Tanay Kinariwala (Sardar Patel Institute of Technology)
Paper 3 30016	Title: Unlocking Sustainability Outcomes through Fintech, Circular Practices coupled with Green Finance. Evidence from Indian Micro Enterprises Authors: S Shivam Dubey and S L Tulasi Devi (National Institute of

	Technology-Warangal) Discussant: Saumya C Manoharan (National Institute of Technology, Karnataka)
Paper 4 30058	Title: Analysing and leveraging the Triple Helix Model to promote entrepreneurship in Reunion Island Authors: Randhir Roopchund and Sanjiv Gungadeen (Universite des Mascareignes) Discussant: Nachiappan Thirupathi (Challenge Fareast Limited)
SESSION 2 4th July, 2026 8:20 AM - 10:00 AM Venue: HSS 334 Session Title: Track 3- Sustainable Finance Sub Track: Measuring and Reporting Sustainable Performance Session Chair: Prof. Rupak Thapa	
Paper 1 30131	Title: Panic in the Air: Acute Air Pollution, Investor Salience, and the Pricing of Climate Tail Risk in an Emerging Equity Market Authors: Pramukh Rajendra Jain and Mallika Sinha (Vellore Institute of Technology, Chennai) Discussant: Jaseela M (Triple N Academy)
Paper 2 30157	Title: The Cost of Going Green: Sustainability Performance, Transition Risk, and Sovereign Spreads Author: Athira B Krishna (Madras School of Economics) Discussant: Poulomi Bhattacharya (Indian Institute of Technology, Kanpur)
Paper 3 30126	Title: Is Sustainability a Risk Factor? Evidence from an SDG-Augmented Carhart Framework Authors: Neeraj Sharma and Gaurav Kumar (Dr B R Ambedkar National Institute of Technology Jalandhar) Discussant: Surenthran David P (Xavier Institute of Management & Entrepreneurship)
Paper 4 30002	Title: Birds of a feather: Do institutional investors flock together to reduce carbon emissions? Authors: Pratik Gupta (Sheffield Hallam University) Biwesh Neupane

	(University of Strathclyde) Discussant: Puneet Prakash (Seth Hoelscher)
SESSION 2 4th July, 2026 8:20 AM - 10:00 AM Venue: HSS 335 Session Title: Track 4 - AI in Finance , Sub Track: AI in Investment and Advisory Session Chair: Dr. Puja Kaura	
Paper 1 40057	Title: Neural BSDE Pricing of American Options under Rough Stochastic Volatility Authors: Sai Shiva G and Sirushti K (SRM Institute of Science and Technology, Chennai, India) Discussant: Prem K (Pondicherry University)
Paper 2 40051	Title: Artificial Intelligence Systems for Financial Advisory in Higher Education Institutions: A Systematic Review of Explainability, Fairness, and Governance Authors: Birajashis Pattnaik and Anjan Kumar Swain (Indian Institute of Technology, Mandi) Discussant: Sunny Singh (National Institute of Technology, Raipur)
Paper 3 40107	Title: Image-Based Deep Learning for NIFTY 50 Return Prediction Authors: Ananya Kunisetty, Charitha Janapati and Piyush Pandey (Indian Institute of Technology Bombay) Discussant: Aditya Kakde (Institute of Public Enterprise)
Paper 4 40121	Title: Trust in AI, Behavioural Nudging, and Investor Oversight in Retail Investor Decision-Making: Evidence from India Authors: Anushree Adithya Balike (R V Institute of Management) Discussant: Kavya Prabakaran (Amrita School of Business)
SESSION 2 4th July, 2026 8:20 AM - 10:00 AM Venue: HSS 336 Session Title: Track 4- AI in Finance	

Sub Track (1): AI-Driven Risk and Fraud Management	
Sub Track (2): Data Privacy, Cybersecurity, and AI Governance in Finance	
Session Chair: Prof. Anurag Pandit	
Paper 1 40081	<p>Title: Beyond Predictive Accuracy: Benchmarking Explainable AI for Credit Risk Management</p> <p>Authors: Krishna Kumar and Deepanwita Datta (Indian Institute of Management Sambalpur)</p> <p>Discussant: Saurabh Singh (IIM Lucknow)</p>
Paper 2 40050	<p>Title: Does Artificial Intelligence Mitigate Credit Risk? Causal Evidence from the Indian Banking Sector</p> <p>Authors: Prashant Kumar Singh, Amir Shashikant Mohan (Acharya Institute of Graduate Studies, Bangalore), and Dhaval Pandya (Dr. Babasaheb Ambedkar Open University, Ahmedabad, India)</p> <p>Discussant: Bhargav V Mukhami (PES University)</p>
Paper 3 40139	<p>Title: They Act but Do Not Admit: The Governance-Disclosure Gap in Corporate Sunk Cost Fallacy</p> <p>Authors: Divyanshu Kumar, Riya Yadav, and Jasmine Kaur (Christ University, Bengaluru)</p> <p>Discussant: Anurag Pandit (Birla Institute of Technology and Science, Pilani)</p>
Paper 4 10211	<p>Title: Beyond Modern Portfolio Theory: A Hybrid Machine Learning Approach to Adaptive and Risk-Aware Portfolio Optimization</p> <p>Authors: Pratham Kare and Pritty Jain (Christ University)</p> <p>Discussant: Lipsa Priyadarshani (Vellore Institute of Technology)</p>
<p>SESSION 2</p> <p>4th July, 2026 8:20 AM - 10:00 AM</p> <p>Venue: KCB 522</p> <p>Session Title: Track 4- AI in Finance,</p> <p>Sub Track: Fintech and AI</p> <p>Session Chair: Dr. Deepak Norman</p>	
Paper 1 40017	<p>Title: Revisiting Asset Classification: Towards a Distinct Accounting Category for Digital Assets</p>

	<p>Authors: Advaita Bapat, K S Ranjani, and Binilkumar A S (IIM Mumbai)</p> <p>Discussant: Nitish Kumar (National Institute of Technology Kurukshetra)</p>
Paper 2 40023	<p>Title: Role of Artificial Intelligence in Detecting Fraud in Life Insurance Claims</p> <p>Authors: J. Kamarunnisa (National Insurance Academy, Pune)</p> <p>Discussant: Jyoti Kumari (IFMR GSB Krea University)</p>
Paper 3 40033	<p>Title: Convergence of FinTech and Artificial Intelligence: A Comprehensive Conceptual Analysis</p> <p>Authors: T C Thomas (LIBA-OL) and Sheeja V Francis (Jerusalem College Of Engineering)</p> <p>Discussant: Sahiba Khan (University of Petroleum and Energy Studies Dehradun)</p>
Paper 4 40006	<p>Title: AI and agentic AI for fintech applications</p> <p>Authors: Rajadurai Narayanamurthy and Mahesh L (TCS)</p> <p>Discussant: Kshitij Paresh Desai (Growlity Private Limited)</p>
<p>SESSION 2</p> <p>4th July, 2026 8:20 AM - 10:00 AM</p> <p>Venue: HSS 354</p> <p>Session Title: Track 4- AI in Finance</p> <p>Sub Track: LLM in Finance</p> <p>Session Chair: Dr. Mohanasundaram S</p>	
Paper 1 40091	<p>Title: Deep Reinforcement Learning for ESG-Aware Sustainable Portfolio Management</p> <p>Authors: Sharanya Adane and Rahul Maheswari (Indian Institute of Technology, Guwahati)</p> <p>Discussant: Naman Malhotra (IIT Bombay)</p>
Paper 2 40080	<p>Title: LLM-Based ESG KPIs Extraction from BRSR Reports: A Structured Review and Conceptual Framework</p> <p>Authors: Reetu Devi and Vikas Choudhary (National Institute of Technology Kurukshetra)</p>

	Discussant: Shabnam (IIT Roorkee)
Paper 3 40108	Title: Multi-Agent LLM Trading Systems on Indian Equity Markets: Architectural Analysis, Debate Dynamics, and Decision Calibration Authors: Dev Akshat Mohan and Ajit Kumar (Shiv Nadar Institution of Eminence, Greater Noida) Discussant: Shweta Jain (National Institute of Technology Delhi)
Paper 4 40133	Title: Are XAI Explanations Reliable in Financial Time Series Forecasting? A Regime-Based Evaluation Authors: Sanil Mohan Pawar, M. Thenmozhi , and Hardik Rudra (Institute of Technology Madras) Discussant: Shalini Velappan (IIM Trichy)
SESSION 3 4th July, 2026 11:20 AM - 12:10 PM Venue: KCB 520 Session Title: Track 1- Financial Markets Sub Track: Banking and Financial Institutions Session Chair: Dr. Siddharth Gavhale	
Paper 1 10192	Title: Irrationality Spillover & Volatility Transmission: Developed vs. Emerging Equity Markets Authors: Jitender Soni and Pramod Kumar Naik (IIT Madras) Discussant: Gayathri K (Central University of Tamil Nadu)
Paper 2 10207	Title: ESG Integration, Volatility, and Market Dynamics: Nonlinear Evidence from India's IT Sector Author: Aditya Keshari (Institute of Management, Nirma University) Discussant: Samiksha Palav (D Y Patil International University, Pune)
SESSION 3 4th July, 2026 11:20 AM - 12:10 PM Venue: IC & SR Hall 1 Session Title: Track 1- Financial Markets, Sub Track: Behavioural Finance	

Session Chair: Prof. Shashank Bansal	
Paper 1 10119	<p>Title: Trust to Thrust: Harnessing customer engagement to elevate experience and growth</p> <p>Authors: Nikhil Kumar Gupta and Hemant Kumar (Bank of Baroda)</p> <p>Discussant: Deepika (SMBC)</p>
Paper 2 10131	<p>Title: Extending the Interlocutory 4Ps Model: A Conceptual Analysis of Sectoral FDI in India</p> <p>Authors: Ashish Narayan Jha and Rakesh Kumar Srivastava (Gautam Buddha University)</p> <p>Discussant: Kavitha Nambiar (Madras School of Economics)</p>
<p>SESSION 3</p> <p>4th July, 2026 11:20 AM - 12:10 PM</p> <p>Venue: IC & SR Hall 2</p> <p>Session Title: Track 1- Financial Markets</p> <p>Sub Track: Macroeconomics and Market Micro-structure</p> <p>Session Chair: Dr. Venkata Mrudula Bhimavarapu</p>	
Paper 1 10113	<p>Title: Nonlinear Effects of Information Asymmetry and Macroeconomic Variables on Stock Market Returns: Evidence from India</p> <p>Authors: Anju M and Hassan Shareef K (B S Abdur Rahman Crescent Institute of Science and Technology)</p> <p>Discussant: Ajay Philips D (Dayananda Sagar University)</p>
Paper 2 10128	<p>Title: Quantileconnectedness analysis between Economic Policy uncertainty, Geopolitical risk index, Oil Price uncertainty and Stock Market</p> <p>Authors: Theophine D and S. Visalakshmi (Central University of Tamilnadu)</p> <p>Discussant: Aakila M (Pondicherry University)</p>
<p>SESSION 3</p> <p>4th July, 2026 11:20 AM - 12:10 PM</p> <p>Venue: IC & SR Hall 3</p> <p>Session Title: Track 1- Financial Markets, Sub Track: Market Trends and</p>	

Forecasting	
Session Chair: Prof. L. Panda	
Paper 1 10091	<p>Title: Market Persistence under stress: Evidence from Indian and Developed Equity Indices during Recent Global Crises</p> <p>Authors: Jaya Mamta Prosad (Lal Bahadur Shastri Institute of Management, Delhi) and Anindita Bhattacharjee (Symbiosis International University)</p> <p>Discussant: Rakesh Kumar Sharma (Thapar Institute of Engineering and Technology, Deemed to be University Patiala)</p>
Paper 2 10264	<p>Title: Value Relevance of Accounting Information During the IFRS Convergence Period: Comparative Evidence from India and Indonesia</p> <p>Author: Anubha Srivastava (Associate Professor, Christ University, Bangalore)</p> <p>Discussant: Laxmidhar Panda (XIM University)</p>
<p>SESSION 3</p> <p>4th July, 2026 11:20 AM - 12:10 PM</p> <p>Venue: DoMS 104</p> <p>Session Title: Track 2- Corporate Finance & Accounting</p> <p>Sub Track: Business Group and Ownership Structure</p> <p>Session Chair: Prof. Surendra Kumar</p>	
Paper 1 20023	<p>Title: Corporate Policy Index and Dividend Adjustment: Insights from Indian Listed Companies</p> <p>Authors: Samik Shome and Avani Shah (Nirma University, Institute of Management)</p> <p>Discussant: Ibrahim Hussain (The Bhawanipur Education Society College)</p>
Paper 2 20027	<p>Title: Enforcing the Strategic Bet: How Accounting Standards Control Post-Merger Execution: A Case Study of the HUL-GSKCH Merger</p> <p>Author: Uma Nagarajan (Bits Pilani)</p> <p>Discussant: Surendra Kumar (University of Delhi)</p>
SESSION 3	

<p>4th July, 2026 11:20 AM - 12:10 PM</p> <p>Venue: DoMS 252</p> <p>Session Title: Track 2- Corporate Finance & Accounting</p> <p>Sub Track: Corporate Finance and Capital Structure</p> <p>Session Chair: Prof. Supriya Katti</p>	
<p>Paper 1 20062</p>	<p>Title: Corporate Investment Efficiency and Financial Distress: The Role of Financial Flexibility in Indian Firms</p> <p>Authors: Neha Choithramani (Birla Institute of Technology and Science)</p> <p>Discussant: Amith Viswanathan (Pondicherry University)</p>
<p>Paper 2 20016</p>	<p>Title: Navigating the moderated impact of Economic policy uncertainty and ESG on Corporate investment and Firm Value nexus: A three-way interaction moderation modelling approach in the Eurasian context</p> <p>Authors: Akshatha Shetty, Sandeep S Shenoy (Manipal Academy of Higher Education, Manipal), and Shekhar Mishra (XIM University, Odisha)</p> <p>Discussant: K Anil Das (Indian Institute of Management Indore)</p>
<p>SESSION 3</p> <p>4th July, 2026 11:20 AM - 12:10 PM</p> <p>Venue: DoMS 253</p> <p>Session Title: Track 3- Sustainable Finance</p> <p>Sub Track: Corporate Responsibility and ESG Integration</p> <p>Session Chair: Dr Randhir Roopchund</p>	
<p>Paper 1 30024</p>	<p>Title: Green Finance and Green Innovation in India: A Systematic and Bibliometric Review Using SPAR-4-SLR</p> <p>Authors: Kavita Kumari and Noopur (Indian Institute of Information Technology Ranchi)</p> <p>Discussant: Sudhir Kumar Biswal (IIT ISM Dhanbad)</p>
<p>Paper 2 30025</p>	<p>Title: Do Sustainable Supply Chain Practices Enhance Sustainable Financial Performance? Empirical Evidence from Indian Pharmaceutical Firms</p> <p>Authors: Shagun Smith, Shivani Gupta, Anju Singla, and R.S. Walia (Punjab Engineering College (Deemed to be University))</p>

	Discussant: Abhinandhana C Shetty (Nitte University, Karnataka)
SESSION 3 4th July, 2026 11:20 AM - 12:10 PM Venue: KCB 222 Session Title: Track 3 : Sustainable Finance Sub Track: Green Finance and Investment Session Chair: Dr. Bikramaditya Ghosh	
Paper 1 30091	Title: Green Game in Town: Intra-industry Spillover Effects of Corporate Green Bond Announcements in the US Authors: Varun Jindal (Indian Institute of Management Bangalore), Sourav Prasad (Indian Institute of Management Bodh Gaya), and Arun Upadhyay (Florida International University) Discussant: Bikramaditya Ghosh (SIBM, Bengaluru)
Paper 2 30045	Title: Green Finance, Innovation, and Policy Stringency Do they act as Synergistic Drivers of Environmental Effectiveness in BRICS? Authors: Minimol M C, Akhila K V, and N P Kavya (Central University of Kerala) Discussant: Harsh Raj Pathak (ICFAI Business School, Hyderabad)
SESSION 3 4th July, 2026 11:20 AM - 12:10 PM Venue: KCB 519 Session Title: Track 4- AI in Finance, Sub Track: Fintech and AI Session Chair: Prof. Varun Jindal	
Paper 1 40074	Title: The AI Dividend: Ownership Structure and Asymmetric Returns on Technological Maturity in the Indian Banking Sector Author: Y Rama Krishna - (Institute of Public Enterprise) Discussant: Mohanasundaram S (Amrita School of Business, Amrita Vishwa Vidyapeetham, Coimbatore)
Paper 2 40076	Title: Prioritizing FinTech Adoption Drivers: A Best-Worst Method Perspective Authors: Nitish Kumar and Mohit Kumar Ojha (National Institute of Technology, Kurukshetra)

	Discussant: Advaita Bapat (Indian Institute of Management Mumbai)
SESSION 3 3rd July, 2026 11:20 AM - 12:10 PM Venue: HSS 344 Session Title: Track 3: Sustainable Finance, Sub Track: Measuring and Reporting Sustainable Performance Session Chair: Prof. Praveen Bhagawan	
Paper 1 40138	Title: Climate Stress Testing and American Option Valuation under Jump-Diffusion Dynamics: A Physics-Informed Neural Framework for Financial Stability Analysis Authors: Mayur Pandey (IIT Roorkee), Swati Bhatt (Indian Institute of Management Ahmedabad), and Rishman Jot Kaur Chahal (IIT Roorkee) Discussant: Chinnaraja Chendurpandian (IIT Bombay)
Paper 2 40083	Title: A Bibliometric Analysis of Intelligent Financial Decision-Making: Fuzzy Portfolio Optimization, Machine Learning, and Sentiment-Driven Approaches Authors: Pradeep Singh Tomar , Shishir Shrivastava, Gaurav Agrawal, and Vishal Vyas (ABV-Indian Institute of Information Technology and Management, Gwalior) Discussant: Shafaq Fareed (Aliah University, Kolkata)
SESSION 3 4th July, 2026 11:20 AM - 12:10 PM Venue: HSS 335 Session Title: Track 1: Financial Markets Sub Track: Banking and Financial Institutions Session Chair: Prof. B V Phani	
Paper 1 10231	Title: Sell-Side Fragility Dynamics in Limit Order Books: An Empirical Study of Indian Markets Authors: Mohammad Sirajuddin Kadiri and Piyush Pandey (IIT Bombay) Discussant: Gogul I (Pondicherry University)
Paper 2	Title: Benchmarking Value at risk across statistical and machine

10276	<p>learning methods: select case study of Indian bank</p> <p>Authors: Piyush Pandey, Sudeep R. Bapat, Dhanush Shriram, Navin Murarka (IIT Bombay)</p> <p>Discussant: Pushpendra Singh (IIT Kanpur)</p>
<p>SESSION 3</p> <p>4th July, 2026 11:20 AM - 12:10 PM</p> <p>Venue: HSS 336</p> <p>Session Title: Track 1- Financial Markets, Sub Track: Behavioural Finance</p> <p>Session Chair: Prof. SND Rao</p>	
Paper 1 10241	<p>Title: Financial Risk Prediction in Cryptocurrency Markets Using LSTM and XGBoost Models</p> <p>Authors: Beyona Benitto Mussolini and Sangeetha S (Government College For Women, Trivandrum)</p> <p>Discussant: Mansi Patel (Delhi Technological University)</p>
Paper 2 20097	<p>Title: Impact of Behavioural Finance Factors on Investing in E-Commerce IPOs</p> <p>Authors: Manochandar S, Mafruza Sultana, Pooja Gupta, and Asit K Barma (Bharathidasan Institute of Management, Tiruchirappalli)</p> <p>Discussant: Samapti Chatterjee (Kazi Nazrul Islam Mahavidyalaya)</p>
<p>SESSION 3</p> <p>4th July, 2026 11:20 AM - 12:10 PM</p> <p>Venue: KCB 522</p> <p>Session Title: Track 1: Financial Markets</p> <p>Sub Track: Macroeconomics and Market Micro-structure</p> <p>Session Chair: Dr. CS. Azhaguraja N</p>	
Paper 1 10170	<p>Title: The Financial Cycle: A Bibliometric and Framework-Based Systematic Review of Antecedents, Implications, Theories, Methodologies, and Future Research Directions</p> <p>Authors: Vinuth Paul, Sruthi N R, and Manish Kumar Srivastava (Christ University)</p> <p>Discussant: Debasis Padhan (Pondicherry University)</p>

Paper 2 10172	<p>Title: The Impact of Traditional and Digital Financial Inclusion on Micro-Entrepreneurial Performance: Evidence from Patna District, India</p> <p>Author: Zeeshan Siddique and Trishna (Maulana Mazharul Haque Arabic & Persian University, Patna)</p> <p>Discussant: Rajesh Sahoo (Indian Institute of Technology (Indian School of Mines) Dhanbad)</p>
<p>SESSION 3</p> <p>4th July, 2026 11:20 AM - 12:10 PM</p> <p>Venue: HSS 354</p> <p>Session Title: Track 1- Financial Markets</p> <p>Sub Track: Market Trends and Forecasting</p> <p>Session Chair: Prof. C S Mishra</p>	
Paper 1 10095	<p>Title: Should derivative trading activities be controlled for stock return volatility? Evidence from Panel Threshold Regression Analysis</p> <p>Authors: Desiraju Surya Narayana and Sangram Keshari Jena (IMI Bhubaneswar)</p> <p>Discussant: Gomathisankari Subramanian (National Institute of Technology, Tiruchirappalli)</p>
Paper 2 10215	<p>Title: Impact of US Presidential Election Betting Market on Global Financial Market</p> <p>Authors: Pooja Patel, Utkarsh Mishra (Indian Institute of Technology, Kanpur)</p> <p>Discussant: Arundhathi K B (IIT Bombay)</p>
<p>SESSION 3</p> <p>4th July, 2026 11:20 AM - 12:10 PM</p> <p>Venue: HSS 355</p> <p>Session Title: Track 2: Corporate Finance & Accounting</p> <p>Sub Track: Business Group and Ownership Structure</p> <p>Session Chair: Dr. Srikanth Potharla</p>	
Paper 1 20127	<p>Title: Private Equity and Venture Capital Ownership Effects on Firm Sustainable Growth: Evidence from Pre- and Post-IPO</p>

	<p>Performance</p> <p>Naga Keerthana, S. Sreenivasa Murthy, K. Bhavana Raj, and Ch. Lakshmi Kumari (Institute of Public Enterprise)</p> <p>Aruna A R (VIT Business School, VIT, Chennai)</p>
Paper 2 20103	<p>Title: Board Committees' Effectiveness and Firm Performance: A Study of Indian-Listed Firms</p> <p>Pragati Kumari (North-Eastern Hill University)</p> <p>Nirakar Swain (Aligarh Muslim University)</p>
<p>SESSION 4</p> <p>4th July, 2026 14:00 PM - 15:40 PM</p> <p>Venue: KCB 520</p> <p>Session Title: Track 1: Financial Markets</p> <p>Sub Track: Banking and Financial Institutions</p> <p>Session Chair: Prof. L. Panda</p>	
Paper 1 10250	<p>Title: Demonetization and Banking Efficiency in India: A Data Envelopment Analysis Approach</p> <p>Authors: Pushendra Singh, Suman Saurabh, and B V Phani (IIT Kanpur), Darren Henry (La Trobe Business School, Australia)</p> <p>Discussant: Dhanush Shriram (Indian Institute of Technology, Bombay)</p>
Paper 2 10268	<p>Title: Access, Depth, and Efficiency: Distinguishing the Factors Influencing the Growth of Financial Institutions among BRICS Countries</p> <p>Authors: Gogul I, V. Mariappan, and Debabrata Mohanty (Pondicherry University)</p> <p>Discussant: Mohammad Sirajuddin Kadiri (IIT Bombay)</p>
Paper 3 10234	<p>Title: Covered Interest Rate Parity Deviation and Dollar Funding Constraints in the USD/INR FX Swap Market: Evidence from India</p> <p>Authors: Gayathri K and K. Prabhakar Rajkumar (Central University of Tamil Nadu)</p> <p>Discussant: Jitender Soni (IIT Madras)</p>
Paper 4	<p>Title: Banking on Better Predictions: New Variables, Old Models, and</p>

20079	<p>a Fresh Look at Financial Distress</p> <p>Authors: Elangovan V and N Vijayakumar (Pondicherry University)</p> <p>Discussant: Bhamidipati Vaishali (BITS Pilani, WILPD)</p>
<p>SESSION 4</p> <p>4th July, 2026 14:00 PM - 15:40 PM</p> <p>Venue: IC & SR Hall 1</p> <p>Session Title: Track 1- Financial Markets</p> <p>Sub Track: Financial Inclusion and Payment System</p> <p>Session Chair: Prof. Rakesh Padhan</p>	
Paper 1 10183	<p>Title: Does Digital Financial Adoption Enhance Financial Resilience? Cross-Country Evidence with Gender Heterogeneity</p> <p>Authors: Keshav Kant Prasad and Ananthi Rajayya (Amrita School of Business, Kochi)</p> <p>Discussant: Rakesh Padhan (Indian Institute of Technology Roorkee)</p>
Paper 2 10007	<p>Title: Fintech Adoption and Financial Inclusion in Rural India: Implications for Contracting, Governance, and Sustainable Finance</p> <p>Authors: Chittesh Kumar (IIT Kanpur, India), BV Phani (IIT Kanpur, India), Naveen Chilamkurti, and Deepak Kumar (La Trobe University, Australia)</p> <p>Discussant: Alekha Meher (Indian Institute of Technology Hyderabad)</p>
Paper 3 10280	<p>Title: Revisiting the Financial Wellness-Subjective Well-Being Nexus: The Role of Money Attitudes</p> <p>Authors: Arjun T P (Christ Academy Institute for Advanced Studies), Ramesh Kumar Subramanian (Central University of Punjab)</p> <p>Discussant: Sumita Shroff (Institute of Commerce, Nirma University)</p>
Paper 4 50045	<p>Title: Regional Disparities in Female Employment in Indian Manufacturing: The Role of Labour Law Regimes Across States</p> <p>Authors: Monjusha Bera, Preeti Roy, and Aparna Krishna (IIT ISM Dhanbad)</p> <p>Discussant: Dinesh Kumawat (Dr B R Ambedkar National Institute Of Technology Jalandhar)</p>

SESSION 4 4th July, 2026 14:00 PM - 15:40 PM Venue: IC & SR Hall 2 Session Title: Track 1- Financial Markets Sub Track: Macroeconomics and Market Micro-structure Session Chair: Dr. Prabin Chetri	
Paper 1 10182	Title: The Birth of Financial Nihilism and how to Remediate it Authors: Saurav Sathish Kumta, Niyaz Panakaje and S. M. Riha Parvin (YEN-REFINED, Yenepoya (Deemed to be University)) Discussant: Mohammed Suhail C P (College of Engineering Trivandrum)
Paper 2 10190	Title: Does rupee-USD volatility affect India's FDI inflow? Author: Debasis Padhan (Pondicherry University) Discussant: Vinuth Paul (Christ University)
Paper 3 10085	Title: Financial Inclusion and Digital Payment Systems in Kerala's Rural Tourism A Conceptual Review Author: Richard Mathew Thomas (Calicut University) Discussant: Subhajit Roy (Vidyasagar University)
Paper 4 10198	Title: Economic Determinants of Global Stock Markets' Interdependence Author: Arundhathi KB (IIT Bombay) Discussant: Pooja Patel (Indian Institute of Technology, Kanpur)
SESSION 4 4th July, 2026 14:00 PM - 15:40 PM Venue: IC & SR Hall 3 Session Title: Track 1- Financial Markets, Sub Track: Market Trends and Forecasting Session Chair: Dr. Rakesh Kumar Sharma	
Paper 1 10217	Title: Hybrid Approach for Pair Trading Strategy Integrating ADF, LSTM, Sector-Constrained Pair Selection, and Hierarchical Reinforcement Learning

	<p>Authors: Navin Kuamr S and Rajesh Mamilla (Vellore Institute of Technology (Vellore))</p> <p>Discussant: Payas Gokhale (Indian Institute of Technology Roorkee)</p>
Paper 2 10266	<p>Title: Do Household Finance Determinants Predict Security Returns in the Emerging Economy of India? Evidence from Fama-MacBeth Two-Stage Regression</p> <p>Authors: Sanesh K P and S Shijin (Pondicherry University)</p> <p>Discussant: Anitha Menezes (Indian Institute of Technology, Madras)</p>
Paper 3 10263	<p>Title: Dynamic Linkages and Volatility Persistence in BRICS stock markets: A DCC-GARCH analysis</p> <p>Authors: Sreevignesh M and Saji T G (Central University of Kerala)</p> <p>Discussant: Sreeraj V (University of Kerala)</p>
Paper 4 10097	<p>Title: A Study on Identifying High Performance Stocks: An Investors Perspective</p> <p>Authors: Vinodhini Ganesan and Sri Varshini.A (M.O.P. Vaishnav College for Women)</p> <p>Discussant: Gayathri M (VIT University)</p>
<p>SESSION 4 4th July, 2026 14:00 PM - 15:40 PM Venue: DoMS 104 Session Title: Track 2- Corporate Finance & Accounting Sub Track: Business Group and Ownership Structure Session Chair: Prof. Uma Nagarajan</p>	
Paper 1 20114	<p>Title: Board Structure, Audit Committees, and Financial Performance: Evidence from Indian Listed SMEs</p> <p>Authors: Nirakar Swain, Badruzzama Siddiqui, and Marghoob Enam (Aligarh Muslim University)</p> <p>Discussant: Pragati Kumari (North-Eastern Hill University)</p>
Paper 2 20090	<p>Title: Machine Learning vs. Traditional Models in Financial Distress Prediction: The Role of Ownership Structure in India</p> <p>Author: Ibrahim Hussain (The Bhawanipur Education Society College)</p>

	Discussant: Samik Shome (Nirma University, Institute of Management)
Paper 3 50015	Title: Entrepreneurial and Responsible Decisions during Decline and Decay of Firms: A Study of Indian Firms Author: Surendra Kumar (University of Delhi) Discussant: Uma Nagarajan (Bits Pilani)
Paper 4 20109	Title: Financial Distress, Institutional Ownership, and Corporate Debt Structure: Evidence from India Authors: Shyamhari C, Bipin Kumar Dixit (Indian Institute of Management Tiruchirappalli), and Narendra Nath Kushwaha (Ahmedabad University) Discussant: Ann Mary Roy (Pondicherry University)
SESSION 4 4th July, 2026 14:00 PM - 15:40 PM Venue: DoMS 252 Session Title: Track 2- Corporate Finance & Accounting Sub Track: Corporate Governance and Mergers and Acquisitions Session Chair: Prof. Surendra Kumar	
Paper 1 20006	Title: Country Level Determinants of Reverse Profit Shifting from Tax Haven Jurisdictions: A Case Study of Indian MNCs Author: P Arunima (Central University of Tamil Nadu) Discussant: Widisha (IIT (ISM), Dhanbad)
Paper 2 20099	Title: Creditor Rights and Corporate Risk-Taking: The Role of Personal Costs of Corporate Bankruptcy in India Author: Rupak Thapa (Lal Bahadur Shastri Institute of Management, Delhi) Discussant: Geeta Singh (ICFAI Business School, IFHE, Hyderabad)
Paper 3 20111	Title: Digital India and Cross-Border M&A: Does Digital transformation Improve Deal Success? Authors: Priyanka Pati and Chandra Shekhar Mishra (IIT Kharagpur) Discussant: Balaji R (Indian Institute of Management Tiruchirappalli)
Paper 4	Title: Common Institutional Ownership: Governance, Collusion, or

20047	<p>Coordination? A Systematic Literature Review</p> <p>Authors: Anmol Kumar and Shashank Bansal (Indian Institute of Technology (ISM) Dhanbad)</p> <p>Discussant: Archana Kumari (Indian Institute of Management, Amritsar)</p>
<p>SESSION 4</p> <p>4th July, 2026 14:00 PM - 15:40 PM</p> <p>Venue: DoMS 253</p> <p>Session Title: Track 3- Sustainable Finance</p> <p>Sub Track: Corporate Responsibility and ESG Integration</p> <p>Session Chair: Dr. Gourishankar S Hiremath</p>	
Paper 1 50054	<p>Title: Comparative Textual and Sentiment Analysis of ESG Disclosures Across Annual CSR Sustainability and ESG Reports.</p> <p>Authors: Anipa Hansda and Shijin Santhakumar (Pondicherry University)</p> <p>Discussant: Arushi (Dr. B.R. Ambedkar National Institute of Technology, Jalandhar)</p>
Paper 2 30042	<p>Title: Balancing Green and Numbers: ESG and Earning Management in Emerging Economy</p> <p>Authors: Anjali Soni and Shikha Gupta (University of Delhi)</p> <p>Discussant: Md Altaf Hussain (Pondicherry University)</p>
Paper 3 30119	<p>Title: Why the 'E' in ESG is Failing: Evaluating the Need for a 'CER' (Corporate Environmental Responsibility) Mandate on par with CSR</p> <p>Authors: Arushi and Sonia Chawla (Dr. B.R. Ambedkar National Institute of Technology, Jalandhar, Punjab), Manpreet Kaur (Apeejay Institute of Management & Engineering, Punjab, India)</p> <p>Discussant: Anipa Hansda (Pondicherry Central University)</p>
Paper 4 30038	<p>Title: Does Climate Disclosure Rule Draft Affect Shareholder Wealth?</p> <p>Authors: Sankarshan Basu (Indian Institute of Management Bangalore), Sourav Prasad (Indian Institute of Management Bodh Gaya)</p> <p>Discussant: Gourishankar S Hiremath (Indian Institute of Technology Kharagpur)</p>

<p>SESSION 4 4th July, 2026 14:00 PM - 15:40 PM Venue: KCB 222 Session Title: Track 3- Sustainable Finance, Sub Track: Green Finance and Investment Session Chair: Dr. Aghila Sasidharan</p>	
Paper 1 30110	<p>Title: Green Finance Investment and Energy Efficiency in Indian Energy-Intensive Firms Authors: Richa Sureka and Rana Pratap Maradana (IIT, Hyderabad) Discussant: Praveen Kumar Sahoo (NIT Rourkela)</p>
Paper 2 30106	<p>Title: Energy Efficiency and the Green Premium: Evidence from India Authors: Krishna P, Dharani M, and Shalini V (Indian institute of management Tiruchirappalli) Discussant: Divyasree P K (National Institute of Technology, Calicut)</p>
Paper 3 30018	<p>Title: Does trade openness hinder or support climate goals? Evidence from G-20 nations Authors: Harsh Raj Pathak and Geeta Singh (ICFAI Business School, IFHE, Hyderabad) , Neetu Yadav (IILM University, Gurugram, Haryana) Discussant: Minimol M C (Central University of Kerala)</p>
Paper 4 30154	<p>Title: Technological shocks and the Net-Zero Transition: Evidence from Connectedness across Clean Energy, Electric Vehicles, and Hydrogen Markets Authors: Bhuvaneskumar A and Aruna Polisetty (VIT Business School) Discussant: Sweta Siddharth (ISB&M)</p>
<p>SESSION 4 4th July, 2026 14:00 PM - 15:40 PM Venue: KCB 519 Session Title: Track 2- Corporate Finance & Accounting Sub Track: (1) Corporate Finance and Capital Structure (2) Inventory, Receivables and Earnings Management Session Chair: Dr. Neetu Yadav</p>	

Paper 1 20112	<p>Title: Financial Constraints, Internal Liquidity, and Firm Performance: Evidence on the Substitution Between External Financing and Cash-Based Resilience</p> <p>Authors: Anu Antony and Ayana Johny (Rajagiri College of Social Sciences, Kakkanad)</p> <p>Discussant: Satya Prakash Mani (Shiv Nadar University Chennai)</p>
Paper 2 20080	<p>Title: Do Related Party Transactions Affect Debt Servicing Ability? Evidence from NSE-Listed Manufacturing Firms</p> <p>Authors: Manoranjan Panda and Abhijeet Chandra (Indian Institute of Technology Kharagpur)</p> <p>Discussant: Neha Sharma (Department of Management Sciences, IIT Kanpur)</p>
Paper 3 20008	<p>Title: Bankruptcy Reform and Executive Remuneration: Evidence from Quasi-natural Experiment in India</p> <p>Authors: Soumyabrata Basu (Indian Institute of Management Ahmedabad), Praveen Bhagawan and Jyoti Prasad Mukhopadhyay (IFMR GSB, Krea University), Surender Rao Komera (Indian Institute of Management Amritsar)</p> <p>Discussant: Murugan Venkat (Independent Consultant & Faculty)</p>
Paper 4 20077	<p>Title: Real Earnings Management and Carbon Risk: Evidence from Glasgow Climate Pact (COP26)</p> <p>Authors: Akshaya M S, Muhsin Mohammed, and K Sravana (Central University of Kerala)</p> <p>Discussant: Kirti Verma (Delhi Technological University)</p>
<p>SESSION 4</p> <p>4th July, 2026 14:00 PM - 15:40 PM</p> <p>Venue: HSS 334</p> <p>Session Title: Track 4- AI in Finance Sub Track: (1) Fintech and AI, (2) Data Privacy, Cybersecurity and AI Governance in Finance</p> <p>Session Chair: Prof. Shashank Bansal</p>	
Paper 1 40137	<p>Title: Does Fintech Adoption Affect Bank Lending efficiency? Evidence from a Text-Mining Based Index in India</p> <p>Author: Shabnam (IIT Roorkee)</p>

	Discussant: Reetu Devi (National Institute of Technology Kurukshetra)
Paper 2 40011	Title: A Machine Learning–Driven Weekly Momentum Stock Selection System with Walk-Forward Validation Tanay Kinariwala (Sardar Patel Institute of Technology) Authors: Tanish Chirag Shah (ICAI) Discussant: Prayag Sriram (Sri Ramachandra Institute of Higher Education and Research)
Paper 3 40099	Title: Central bank digital currency and Banking sector volatility: an empirical examination using the EGARCH framework Authors: Ravi Shekhar and Anamika Kumar Kulbhaskar (IIT Roorkee) Discussant: Aditi Sunar (IIT (ISM))
Paper 4 40059	Title: A Tale of Two Decades: Evolution of Mobile Payments Research using a Two-Phased Literature Review Authors: Aditi Sunar , Aparna Krishna (IIT (ISM), Dhanbad), Abhipsa Pal (IIM Calcutta) Discussant: Ravi Shekhar (IIT Roorkee)
SESSION 4 4th July, 2026 14:00 PM - 15:40 PM Venue: HSS 335 Session Title: Track 1- Financial Markets, Sub Track: Market Trends and Forecasting Session Chair: Dr. Aparna Bhatt	
Paper 1 30046	Title: Digital Maturity: Developing An Evidence-Based Digital Maturity Index For Smes Listed On BSE Emerge Authors: B. Charumathi, Shalika Santosh , and Pavankumar M (Pondicherry University) Discussant: Abhishek Singh (Banaras Hindu University, Institute of Management Studies)
Paper 2 10089	Title: Asymmetric Volatility and Sectoral Dynamics in the Indian Stock Market and Exchange Rate: Evidence from a TGARCH Model Authors: Satyendra Kushwaha and Rajkishan S Nair (LEAD College, University of Calicut)

	Discussant: Ajaykumar K S (PSG College of Arts & Science)
Paper 3 20082	Title: Investigating share buyback impact during the COVID-19 pandemic: Indian evidence Author: Aafreen Khan (Indian Institute of Technology Roorkee) Discussant: Asha Kumari Rai (IIT Indore)
Paper 4 10022	Title: Cross-Market Return and Volatility Spillovers Between BRICS and the Indian Equity Market: An EGARCH Approach Authors: Mohanasundaram T (M S Ramaiah Institute of Technology), Sathyanarayana (M.P. Birla Institute of Management, Bangalore, India) Discussant: Moni. M (University of Kerala)
SESSION 4 4th July, 2026 14:00 PM - 15:40 PM Venue: HSS 336 Session Title: Track 2: Corporate Finance & Accounting Sub Track: Corporate Governance and Mergers and Acquisitions Session Chair: Prof. B V Phani	
Paper 1 20104	Title: CEO duality and value of excess cash: Does institutional environment matter? Authors: Aastha Mittal and Shveta Singh (IIT Delhi) Discussant: Apoorva Mishra (Indian Institute of Technology Kanpur)
Paper 2 20115	Title: Rethinking Innovation Expenditure: Firm Size, Nonlinearities, and Divergent Performance Outcomes Author: Madhuritha Murali (Madras School of Economics) Discussant: Anupama Kumari (Central University of Haryana)
Paper 3 10005	Title: Decentralized governance and startup funding: A comparative quantitative study of DAOs and traditional funding mechanisms Authors: Apoorva Mishra and BV Phani (Indian Institute of Technology Kanpur), Naveen Chilamkurti and Deepak Kumar (La Trobe University, Australia) Discussant: Aastha Mittal (IIT Delhi)
Paper 4	Title: Connecting entrepreneurial orientation and entrepreneurial resilience to strengthen rural enterprise performance

50034	<p>Authors: Deependra Pal, Nikita Singh, and Niladri Das (IIT ISM Dhanbad)</p> <p>Discussant: Priyanshu Tiwari (BNY/IIT Kanpur)</p>
<p>SESSION 4</p> <p>4th July, 2026 14:00 PM - 15:40 PM</p> <p>Venue: KCB 522</p> <p>Session Title: Track 3: Sustainable Finance</p> <p>Sub Track: Policy Frameworks for Sustainable Finance</p> <p>Session Chair: Prof. Amilan S</p>	
Paper 1 30040	<p>Title: Residential Rooftop Solar in India's Energy Transition: A Techno-Economic and Financial Analysis of PM Surya Ghar Yojana</p> <p>Authors: Subham Pandey, Mohammed Aslam Husain, and Yudhishtir Pandey (Rajkiya Engineering College, UP), Asif Khan (Integral University, UP), and Alka Agrawal (BBAU, Lucknow)</p> <p>Discussant: Priyanka Aggarwal (Delhi Technological University)</p>
Paper 2 30068	<p>Title: Digital–Circular Transformation: Industry 4.0 Pathways to Achieve Sustainable Development Goals</p> <p>Authors: Priyanka Aggarwal (Delhi Technological University), Kumar Manaswi (Bennett University), and Arushi Bathla (O.P. Jindal Global University)</p> <p>Discussant: Subham Pandey (Rajkiya Engineering College, Uttar Pradesh)</p>
Paper 3 30155	<p>Title: Biodiversity and Municipal Government Finance: Evidence from India</p> <p>Authors: Madhu Kalimipalli (Wilfrid Laurier University), Kaveri Krishnan (IIM Visakhapatnam), Sesha Sai Ram Meka (Krea University), and Eshwar Venugopal (University of Alabama)</p> <p>Discussant: Mohd Hussain Kunroo (Indian Institute of Management Sirmaur)</p>
Paper 4 30107	<p>Title: Digital Transformation and Ethical Challenges: A case study of the finance sector in Mauritius</p> <p>Author: Sanjiv Gungadeen (Universite Des Mascareignes)</p> <p>Discussant: Agaja K B (Cochin University of Science and Technology)</p>

<p>SESSION 4</p> <p>4th July, 2026 14:00 PM - 15:40 PM</p> <p>Venue: HSS 354</p> <p>Session Title: Track 1- Financial Markets</p> <p>Sub Track: (1) Retail Derivatives Trading (2) Investment Strategies and Asset Management</p> <p>Session Chair: Prof. Abhijeet Chandra</p>	
Paper 1 10202	<p>Title: Left is right: The information content of option-implied volatility measures from Nifty options</p> <p>Authors: Aparna Bhat, S V D Nageswara Rao, and Piyush Pandey (IIT Bombay)</p> <p>Discussant: Santanu Dutta (Tezpur University)</p>
Paper 2 10028	<p>Title: Anatomy of Price Jumps in EU Carbon Markets: High-Frequency Evidence from Spot and Futures during Macroeconomic, Regulatory and Geopolitical Shocks, 2021-2025</p> <p>Authors: Ankit Agarwal and Abhinava Tripathi (IIT Kanpur)</p> <p>Discussant: Payel Das (IIT Madras)</p>
Paper 3 30030	<p>Title: Sustainable Multi-Asset Class Hierarchical Portfolio Optimization Using Ant Colony Optimization for Continuous Domain</p> <p>Authors: Liza Das and Soma Panja (National Institute of Technology Silchar)</p> <p>Discussant: Ann Susan Thomas (University of Kerala, Karyavattom Campus)</p>
Paper 4 40098	<p>Title: Narrative Disclosures and Analyst Expectation Formation: Evidence from Indian Listed Firms</p> <p>Authors: P Priyanka and Monika Dhochak (Indian Institute of Management, Visakhapatnam)</p> <p>Discussant: Shashi Prakash (BITS Pilani)</p>
<p>SESSION 5</p> <p>5th July, 2026 08:00 AM - 09:40 AM</p> <p>Venue: KCB 520</p>	

<p>Session Title: Track 1- Financial Markets Sub Track: Banking and Financial Institutions Session Chair: Dr. Bargavi R</p>	
<p>Paper 1 50063</p>	<p>Title: Effectiveness of the Exercise of Asset Quality Review on the financial performance of Major Banks in India Authors: Lalitha Sitaraman and Thenmozhi M (Indian Institute of Technology Madras) Discussant: Revathi T (IIT Madras)</p>
<p>Paper 2 10152</p>	<p>Title: Geopolitical Trigger, Black Gold Response: An Event Study of Western-Led Coalition Engagements in the Middle East and Crude Oil Price Behaviour (2003–2026) Authors: Prasanna S and Anandha Kumar D (Thiagarajar School of Management) Discussant: K. Sivasuthan (Thiagarajar college of engineering, Madurai)</p>
<p>Paper 3 10156</p>	<p>Title: Early Warning Signals for Systemic Banking Crises Using SMOTE and Ensemble Learning: An Imbalanced Classification Approach Authors: Shamshadali Perumbalath (R V University), C. P. Abdul Gafoor, S Janakiraman, and R. Vishnu Vardhan (Pondicherry University, Puducherry) Discussant: M Joel Christopher (Indian Institute of Management Bangalore)</p>
<p>Paper 4 10270</p>	<p>Title: Impact of GIFT City IFSC Platform for Listing Initial public offering (IPO) to Secure International Funding: A Catalyst for Viksit Bharat Author: Mahesh K M (JGI Jain Evening College, Bangalore) Discussant: Sarthak Basu (Manipal Academy of Higher Education, Manipal)</p>
<p>SESSION 5 5th July, 2026 08:00 AM - 09:40 AM Venue: IC & SR Hall 1 Session Title: Track 1- Financial Markets, Sub Track: Behavioural Finance</p>	

Session Chair: Prof. SND Rao	
Paper 1 10180	<p>Title: Algorithmic Trading Strategies for Indian Markets: Design, Implementation, and Performance Analysis</p> <p>Authors: Dinesh Kumawat and Neeraj Kumar (Dr B R Ambedkar National Institute of Technology, Jalandhar)</p> <p>Discussant: Monjusha Bera (IIT ISM Dhanbad)</p>
Paper 2 30064	<p>Title: Cognitive Biases, Psychological Traits, And Sustainable Financial Behavior Among Aviation Employees: Evidence from An Experimental Study</p> <p>Author: Jaseela M (Triple N Academy)</p> <p>Discussant: Pramukh Rajendra Jain (Vellore Institute of Technology, Chennai)</p>
Paper 3 30066	<p>Title: Gamification-Driven Behavioural Interventions For Enhancing Sustainable Financial Decision-Making Among Adults: A Psychological Analysis</p> <p>Author: Praveen S (Triple N Academy)</p> <p>Discussant: Akash Debnath (National Institute of Technology Silchar)</p>
Paper 4 10073	<p>Title: An Empirical Investigation of Behavioural Biases: An Evidence from Indian Equity Market</p> <p>Authors: Akash Debnath and Soma Panja (National Institute of Technology Silchar)</p> <p>Discussant: Praveen S (Triple N Academy)</p>
<p>SESSION 5</p> <p>5th July, 2026 08:00 AM - 09:40 AM</p> <p>Venue: IC & SR Hall 2</p> <p>Session Title: Track 1- Financial Markets</p> <p>Sub Track: Investment Strategies and Asset Management</p> <p>Session Chair: Dr. Prabin Chetri</p>	
Paper 1 10096	<p>Title: Dynamic Interdependence and Spillover Channels between Financial and Non-financial Market Indicators: An Indian Perspective</p> <p>Authors: Ashida A P and Afsal E M (Kerala University of Fisheries and Ocean Studies, Kochi, Kerala), Mohammed Roshif U, and Noushad. K. K (Malabar College of Advanced Studies, Vengara)</p>

	Discussant: Aishwarya Rajasagi (Flame University)
Paper 2 10135	Title: Finfluencer-Induced Fear of Missing Out: Development and Validation of a Scale in Social Media Investment Landscape Author: Sumita Shroff (Nirma University) Discussant: Arjun T P (Christ Academy Institute for Advanced Studies)
Paper 3 20019	Title: Reimagining Corporate FP&A: Evidence from Global Automotive OEM Author: Kireeti Monangi (Global Supply Chain Finance, Leading Global Automotive OEM) Discussant: Neha Sharma (University of Delhi)
Paper 4 10150	Title: Fama-French Five Factor Asset Pricing in Emerging Economies: Further Evidence Authors: Lipsa Priyadarshani and Nirakar Barik (Vellore Institute of Technology) Discussant: Pratham Kare (Christ University)
SESSION 5 5th July, 2026 08:00 AM - 09:40 AM Venue: IC & SR Hall 3 Session Title: Track 1- Financial Markets Sub Track: Macroeconomics and Market Micro-structure Session Chair: Dr. Satya Prakash Mani	
Paper 1 20053	Title: Economic Policy Uncertainty and Related Party Transactions: Evidence from India Authors: Aakila M and S Amilan (Pondicherry University) Discussant: Theophine D (Central University of Tamil Nadu)
Paper 2 10189	Title: The Limits of Monetary Transmission: Evidence from MCLR Regime in India Authors: Rohith Devaram and M Joel Christopher (Indian Institute of Management Bangalore) Discussant: Susanta Kumar Kochiary (Central University of Tamil Nadu)

Paper 3 30008	<p>Title: Bridging the Gap: Evaluating the Implementation Effectiveness of Government Start up Schemes in Jharkhand - An Evidence-Based Analysis of Policy Design versus Ground Reality</p> <p>Authors: Pritha Chaturvedi and Sumit Kumar Sinha (ICFAI University Jharkhand)</p> <p>Discussant: Pankaj Agrawal (NIRMA University)</p>
Paper 4 10282	<p>Title: Volatility Risk Premium in Asian Currency Markets</p> <p>Authors: Anitha Menezes, Krishna Prasanna P and Gurijala, Goutham Sai (Indian Institute of Technology Madras)</p> <p>Discussant: Sanesh K P (Pondicherry University)</p>
<p>SESSION 5</p> <p>5th July, 2026 08:00 AM - 09:40 AM</p> <p>Venue: DoMS 104</p> <p>Session Title: Track 1- Financial Markets</p> <p>Sub Track: Market Trends and Forecasting</p> <p>Session Chair: Dr. Dharmendra Bhagwandas Khairajani</p>	
Paper 1 10237	<p>Title: Nonlinear Dynamics and Deterministic Chaos in Stock Returns: Evidence from the NSE Nifty 500</p> <p>Authors: Gayathri M and Sharon Sophia (VIT University), Janani Ravinagarajan (Shiv Nadar University Chennai)</p> <p>Discussant: Vinodhini Ganesan (M.O.P. Vaishnav College for Women)</p>
Paper 2 10285	<p>Title: FPI Equity Outflow Episodes in India - Identification, Classification, and Structural Shift Post-COVID</p> <p>Authors: Vivek Kumar (Securities and Exchange Board of India)</p> <p>Discussant: Latha Rajagopalan Kumar (Independent researcher)</p>
Paper 3 10093	<p>Title: Transmission of Short-Term Interest Rates to NBFC Market Volatility: An EGARCH Perspective</p> <p>Authors: Shikha Malhotra and Prasadam Pydi Hima Bindu (Christ University)</p> <p>Discussant: Dharmendra Bhagwandas Khairajani (Rai University)</p>
Paper 4 30074	<p>Title: What Drives Theme Choice in Labelled Bond Markets? Evidence from Green, Sustainability, Social, and Sustainability-Linked</p>

	<p>Bond Issues</p> <p>Authors: Tuba Mahfooz and Pragma Singh (Indian Institute of Information Technology, Allahabad)</p> <p>Discussant: Saurav Medhi (Indian Institute of Technology Delhi)</p>
<p>SESSION 5</p> <p>5th July, 2026 08:00 AM - 09:40 AM</p> <p>Venue: DoMS 252</p> <p>Session Title: Track 2- Corporate Finance & Accounting</p> <p>Sub Track: Business Group and Ownership Structure</p> <p>Session Chair: Dr. Sessa Meka</p>	
Paper 1 20101	<p>Title: Concentrated Ownership and Economic Freedom: Asymmetric Pathways to Income Inequality</p> <p>Authors: Ann Mary Roy and S. Shijin (Pondicherry University)</p> <p>Discussant: Shyamhari C (Indian Institute of Management Tiruchirappalli)</p>
Paper 2 10203	<p>Title: The Role of Private Public Partnership in Crop Insurance Delivery in India</p> <p>Authors: Saurav Priyotosh Munshi and Arindam Laha (The University of Burdwan)</p> <p>Discussant: Neha Sharma (IIT Kharagpur)</p>
Paper 3 10090	<p>Title: Investing in Pieces, Thinking in Parts: How Fractional Ownership and Microtransactions Redefine Financial Outcomes</p> <p>Authors: S M Riha Parvin, Niyaz Panakaje and Niha Sheikh (Yenepoya Research Centre for Finance and Entrepreneurship Development, YIASCM, Yenepoya (Deemed to be University), Mangaluru)</p> <p>Discussant: Sessa Meka (Krea University)</p>
Paper 4 20029	<p>Title: Bank or Bond? Ownership, Policy Signals, and Debt Choice in Indian Firms</p> <p>Author: Neha Sharma (IIT Kharagpur)</p> <p>Discussant: Saurav Priyotosh Munshi (The University of Burdwan)</p>
<p>SESSION 5</p>	

5th July, 2026 08:00 AM - 09:40 AM Venue: DoMS 253 Session Title: Track 2- Corporate Finance & Accounting Sub Track: Corporate Governance and Mergers and Acquisitions Session Chair: Dr. A K Sharma	
Paper 1 20113	Title: Related Party Transactions and Financial Reporting Risk: Integrating Governance, Earnings Manipulation, and Forensic Perspectives Authors: Kirti Verma , Chandan Sharma, and Deepali Malhotra (Delhi Technological University) Discussant: Akshaya M S (Central University of Kerala)
Paper 2 20122	Title: Off-balance sheet disclosures among distressed firms: Evidence from bankruptcy policy reforms in India Author: Himadri Shekhar Chakrabarty (Indian Institute of Management Lucknow) Discussant: Rohan Kumar Mishra (IMT Hyderabad)
Paper 3 20133	Title: Why Independent Directors Walk Away: Innovation gaps and Misallocated Capital Authors: Alphin T Kallany and Thenmozhi M (Indian Institute of Technology Madras) Discussant: Sanjay Saini (Pune, Symbiosis International (Deemed University))
Paper 4 20030	Title: Boardroom Diversity and Innovation Strategy: Evidence from Emerging Economies Authors: Aghila Sasidharan (IIFM Bhopal), Aswin Alora (IIM Kozhikode) Discussant: Sridhar Gogineni (University of Tampa)
SESSION 5 5th July, 2026 08:00 AM - 09:40 AM Venue: KCB 222 Session Title: Track 2- Corporate Finance & Accounting Sub Track: Recent Advancements in Accounting, Auditing, and Disclosure Practices	

Session Chair: Dr. Himadri Shekhar Chakrabarty	
Paper 1 20031	<p>Title: The Mediating Role of Behavioural Intention in Forensic Accounting Services Adoption and Fraud Detection Effectiveness: A TPB Perspective</p> <p>Authors: Mohammad Sohail Baba, Kashif Beg, and Vinnakoti Lavanya (VIT-AP University)</p> <p>Discussant: Swati Srivastava (Babu Banarasi Das University, Lucknow)</p>
Paper 2 20126	<p>Title: Bank-affiliated Directors and Audit Fee</p> <p>Authors: Rajaram PR and Jayadev M (IIM Bangalore)</p> <p>Discussant: Nidhi Kanodia (IIM Lucknow)</p>
Paper 3 20066	<p>Title: Related-Party Transactions and Corporate Tax Avoidance: Evidence from India's LODR Reforms</p> <p>Authors: Rohan Kumar Mishra and A. Sarath Babu (Institute of Management Technology, Hyderabad)</p> <p>Discussant: Himadri Shekhar Chakrabarty (Indian Institute of Management Lucknow)</p>
Paper 4 10130	<p>Title: What Practitioners Actually Measure: A Practitioner-Informed Taxonomy of MSME Credit Scoring Parameters and the Gaps in Published Multi-Criteria Decision-Making Frameworks</p> <p>Authors: Shashi Prakash and Arya Kumar (BITS Pilani)</p> <p>Discussant: P Priyanka (Indian Institute of Management, Visakhapatnam)</p>
<p>SESSION 5</p> <p>5th July, 2026 08:00 AM - 09:40 AM</p> <p>Venue: KCB 519</p> <p>Session Title: Track 3- Sustainable Finance</p> <p>Sub Track: Corporate Responsibility and ESG Integration</p> <p>Session Chair: Dr. Bikramaditya Ghosh</p>	
Paper 1 30164	<p>Title: From CSR to ESG: Evolution of Corporate Responsibility under Indian Law</p> <p>Author: Kshitij Paresh Desai (Growlity Private Limited)</p>

	Discussant: Rajadurai Narayanamurthy (Tata Consultancy Services)
Paper 2 30019	Title: Bridging Technology Acceptance and Green Value Creation: UTAUT2's Role in Driving Retail Investor Engagement with Green Finance Instruments Author: Puja Kaura (Bennett University) Discussant: Meena Maheswari J (PSGR Krishnammal College for Women)
Paper 3 20098	Title: Determinants of CSR Spending Among Central Public Sector Enterprises in India Author: Nitesh Pandey (Amrita School of Business - Coimbatore), Harisankar K (Amrita School of Business - Coimbatore), Hemant Hari (Amrita School of Business - Coimbatore) and Sumukh M (Amrita School of Business - Coimbatore) Discussant: Ranjitha Ajay (Great Lakes Institute of Management, Chennai)
Paper 4 10162	Title: Between Compliance and Risk: The Impact of Anti-ESG Regulation on Corporate Credit Risk Authors: Rintu Anthony, Ranjitha Ajay (Great Lakes Institute of Management, Chennai, India), Vanja Piljak (University of Vaasa, Finland) Discussant: Nitesh Pandey (Amrita School of Business – Coimbatore)
SESSION 5 5th July, 2026 08:00 AM - 09:40 AM Venue: HSS 334 Session Title: Track 3- Sustainable Finance Sub Track: Green Finance and Investment Session Chair: Dr. Perumalraja R	
Paper 1 30145	Title: Renewable Energy Equity Markets and Carbon Intensity: Insights from India Authors: Praveen Kumar Sahoo and Dushyant Ashok Mahadik (NIT Rourkela) Discussant: Richa Sureka (IITH)
Paper 2	Title: Impact of Digital Payments Adoption on the Carbon Emission of India

30109	<p>Authors: Apurva Shrivastava and Richa Gupta (ICFAI Business School, Hyderabad)</p> <p>Discussant: Dr. N. Prabhakar (VIT-AP University)</p>
Paper 3 20102	<p>Title: Financial Distress and Corporate Social Irresponsibility: Evidence from Mandatory CSR in India</p> <p>Authors: G Venket Ramana and Rana P Maradana (Indian Institute of Technology Hyderabad)</p> <p>Discussant: Aghila Sasidharan (IIFM Bhopal)</p>
Paper 4 30057	<p>Title: ESG Investments and Green Revenue Nexus in Emerging Markets: Quantile Evidence and Regulatory Effects</p> <p>Authors: Biju A V (University of Kerala) and Aghila Sasidharan (IIFM)</p> <p>Discussant: G Venket Ramana (Indian Institute of Technology Hyderabad)</p>
<p>SESSION 5</p> <p>5th July, 2026 08:00 AM - 09:40 AM</p> <p>Venue: HSS 335</p> <p>Session Title: Track 3- Sustainable Finance</p> <p>Sub Track: Sustainable Finance for Net Zero, Circular Economy & Sustainable Mining</p> <p>Session Chair: Dr. Aruna Polisetty</p>	
Paper 1 30011	<p>Title: The Socio-Economic Impact of Blue Finance: Can Circular Ocean Economies Provide Just Transitions for Informal Waste Pickers in India?</p> <p>Authors: Anita Pareek, Shruti Sudha Mishra and Kamala Kant Das (Kalinga Institute Of Social Sciences (Deemed to be University))</p> <p>Discussant: Prashant Salwan (Indian Institute of Management Indore)</p>
Paper 2 30021	<p>Title: Sustainable Finance in Banking: Modeling the Influence of Policy Frameworks and ESG Integration on Green Lending and Transition Outcomes</p> <p>Author: Lavudi Vijay (Pondicherry (Central) University)</p> <p>Discussant: Sandeep Sharma (IIT Roorkee)</p>
Paper 3	<p>Title: Environmental Tax: En route to Environmental Sustainability</p>

30067	<p>Authors: CS. Azhaguraja N, D. Lazar (Pondicherry University), Perumalraja R (Nagaland University)</p> <p>Discussant: Ramachandran Rajaraman (Annamalai University)</p>
Paper 4 30003	<p>Title: Role of ESG Factors in Valuing Green Startups</p> <p>Author: Sweta Siddharth (International School of Business and Media)</p> <p>Discussant: Bhuvaneskumar A (VIT University)</p>
<p>SESSION 5</p> <p>5th July, 2026 08:00 AM - 09:40 AM</p> <p>Venue: HSS 336</p> <p>Session Title: Online Track (Oral)</p> <p>Chairperson: Dr. Periasamy Mathivanan</p>	
Paper 1 10278	<p>Title: Multi-Scale Network Dynamics and Systemic Risk: A Model Context Protocol Approach to Financial Markets</p> <p>Authors: Hitesh Kumar Sahu and Avishek Bhandari (Indian Institute of Technology Bhubaneswar, India)</p> <p>Discussant: Priyanka (Geeta Institute of Law and Geeta University)</p>
Paper 2 10027	<p>Title: Digital Financial Inclusion and Sustainable Economic Development: Evidence from the Indian Banking Sector</p> <p>Authors: Priyanka and Prerna Dawar (Geeta Institute of Law, Geeta University)</p> <p>Discussant: Hitesh Kumar Sahu (Indian Institute of Technology, Bhubaneswar)</p>
Paper 3 40114	<p>Title: Behavioural Finance in the Age of Artificial Intelligence: A Systematic Review of Emotional Intelligence in AI-Augmented Investment Decision-Making</p> <p>Author: Anirban Dasgupta (ICFAI University, Tripura)</p> <p>Discussant: Chandinee Goswami (National Institute of Technology, Arunachal Pradesh)</p>
Paper 4 40064	<p>Title: Mapping the Role of Artificial Intelligence in Investment Decision-making: A Bibliometric Review of Financial Market Literature</p> <p>Authors: Mihir Kumar Shome and Chandinee Goswami (Nit, Arunachal Pradesh)</p>

	Discussant: Anirban Dasgupta (ICFAI University, Tripura)
SESSION 5	
5th July, 2026 08:00 AM - 09:40 AM	
Venue: KCB 522	
Session Title: Online Track (Oral)	
Chairperson: Deepak Norman	
Paper 1 10140	Title: Comparative Analysis of Stock Market Dynamics across Pre-, During- and Post-COVID periods: Evidence from NIFTY 50 and BSE Sensex Authors: Hrishikesh Upadhyaya and Moirangthem Momocha Singh (National Institute of Technology, Arunachal Pradesh) Discussant: Jnana Ranjan Mohanty (NIT Arunachal Pradesh)
Paper 2 10100	Title: Comparative Time Series Analysis and ARIMA Forecasting of Bitcoin, Gold, Energy, and Green Equity Markets (2014–2024) Authors: Jnana Ranjan Mohanty and Moirangthem Momocha Singh (NIT Arunachal Pradesh) Discussant: Hrishikesh Upadhyaya (National Institute of Technology, Arunachal Pradesh)
Paper 3 10074	Title: An Empirical Overview of the Indian IPO Market: Pre-COVID vs. Post-COVID Authors: Shreyansh Dangi , Ayush Jain, Bharavi Mishra, Poonam Gera (LNMIIT, Jaipur), Pramod Gaur (Nottingham Trent University) Discussant: Piyalee Bhattacharya (Indian Institute of Foreign Trade)
Paper 4 30065	Title: Connectedness and Sustainable Portfolio Strategy between ESG and Conventional Stock Indices in E7 Economies Authors: Piyalee Bhattacharya and Asheesh Pandey (Indian Institute of Foreign Trade) Discussant: Shreyansh Dangi (LNMIIT, Jaipur)
Paper 5 40118	Title: AI Driven Risk and Fraud Management in US Manufacturing and Retail: A Case Based Empirical Study Using Agentic AI and Continuous Audit Models Authors: Murugan Venkat (Independent Consultant & Faculty) Discussant: Praveen Bhagawan (IFMR GSB, Krea University)

Paper 6 20131	<p>Title: Diminishing effect of tax planning on sectors for Indian listed firms</p> <p>Authors: Nidhi Kanodia and Seshadev Sahoo (IIM Lucknow)</p> <p>Discussant: Rajaram PR (IIM Bangalore)</p>
<p>SESSION 5</p> <p>5th July, 2026 08:00 AM - 09:40 AM</p> <p>Venue: HSS 354</p> <p>Session Title: Online Track (Oral)</p> <p>Session Chair: Narend S</p>	
Paper 1 30152	<p>Title: Nature Dependence, Corporate Maturity Mismatch and Financial Constraints: International Evidence</p> <p>Authors: Sandeep Kumar (Indian Institute of Management Amritsar)</p> <p>Discussant: Matali (Thapar Institute of Engineering and Technology)</p>
Paper 2 20043	<p>Title: Product market competition and choice of diversification: International Evidence</p> <p>Authors: Archana Kumari and Surender Rao Komera (Indian Institute of Management, Amritsar)</p> <p>Discussant: Anmol Kumar (IIT (ISM) Dhanbad)</p>
Paper 3 30022	<p>Title: Navigating Sustainability: How Innovation and Macro Trends Influence GHG Emissions in QUAD Nations</p> <p>Authors: Matali Mahajan and Ash Narayan Sah (Thapar Institute of Engineering and Technology)</p> <p>Discussant: Sandeep Kumar (Indian Institute of Management Amritsar)</p>
Paper 4 30039	<p>Title: Well-Being at Work Among Gig Workers: A Comprehensive Review of Psychological, Economic, Social, and Financial Sustainability Dimensions</p> <p>Authors: Reshma Raveendranath and Mathew C D (Indian Institute of Information Technology)</p> <p>Discussant: Laxmipriya Sahani (Visvesvaraya National Institute of Technology, Nagpur)</p>
Paper5	<p>Title: From Financial Literacy to Investment Satisfaction: Mediating</p>

10084	<p>effects of risk perception, intention and behavior</p> <p>Authors: Shafaq Fareed (Aliah University, Kolkata), Zeba Naseem (Army Institute of Management, Kolkata)</p> <p>Discussant: Pradeep Singh Tomar (ABV-Indian Institute of Information Technology and Management)</p>
Paper 6 40089	<p>Title: Financial AGI at the Edge: A Generative AI Framework for Autonomous Expense Understanding and Decision-Making</p> <p>Authors: Himanshi, Anju Bhandari Gandhi and Stuti Mehla (Panipat Institute of Engineering and Technology), Shweta Jain (National Institute of Technology Delhi), Rishit Aggarwal (Indian Institute of Technology Patna), and Vishal Sharma (Rashtriya Raksha University)</p> <p>Discussant: Dev Akshat Mohan (Shiv Nadar Institution of Eminence Deemed to be University)</p>
<p>SESSION 5</p> <p>5th July, 2026 08:00 AM - 09:40 AM</p> <p>Venue: HSS 355</p> <p>Session Title: Online Track (Poster)</p> <p>Session Chair: Prof. Shubhangi Verma</p>	
Paper 1 40067	<p>Title: Agentic AI in Banking: A Study on Customer Decision-Making, Fraud Detection, and Emerging Challenges</p> <p>Authors: Priyanka Gandhi, Jyotsna Oswal and Megha Mohan (Jagan Institute of Management Studies, Rohini)</p> <p>Discussant: Mohammed Saqib Khan (KBN)</p>
Paper 2 40112	<p>Title: A Knowledge-Graph Contagion Mapping Framework for Systemic Risk in India's Credit Sector</p> <p>Authors: Aayush Shah (Mukesh Patel School of Technology Management & Engineering, NMIMS), Prabir Kalwani, Snehil Sinha, Megha Mohan, and Parampara Srivastava (SVKM's NMIMS University, Mumbai, India)</p> <p>Discussant: Arshi Firdous (The Bhawanipur Education Society College)</p>
Paper 3 30137	<p>Title: Mapping ESG Disclosure and Systemic Risk: A Bibliometric Study of Financial Market Interconnectedness</p> <p>Authors: Priya Rani and Chandan Sharma (Delhi Technological</p>

	University) Discussant: Himanshu Thakkar (National Forensic Sciences University)
Paper 4 40134	Title: Artificial Intelligence in Financial Decision-Making: Examining the Role of Awareness, Knowledge and Attitude in Shaping Financial Behaviour Authors: Hardik Bhadeshiya and Himanshu Thakkar (National Forensic Sciences University) Discussant: Priya Rani (Delhi Technological University)
Paper 5 30051	Title: Corporate Governance Index and Firm Performance: Evidence from the Indian Cement Industry Author: Khushi Gaba (Fortune Institute of International Business) Discussant: Simran Erica Mathias (Manipal Academy of Higher Education, Manipal)
SESSION 6 5th July, 2026 02:00 PM - 03:40 PM Venue: KCB 519 Session Title: Track 1- Financial Markets, Sub Track: Banking and Financial Institutions Session Chair: Dr. Venkata Mrudula Bhimavarapu	
Paper 1 10243	Title: Political Alignment and the Allocation of Credit: Evidence from Firm-Bank Lending in India. Author: M Joel Christopher (Indian Institute of Management Bangalore) Discussant: Shamshadali Perumbalath (R V University)
Paper 2 10225	Title: Relationship Banking and Investment Efficiency: Internal capital allocation across Business Cycles Author: Sarthak Basu (Manipal Academy of Higher Education, Manipal, India) Discussant: Mahesh K M (JGI Jain Evening College, Bangalore)
Paper 3 10116	Title: Economic Cycle and Bank Asset Quality: A Dynamic Transmission Analysis of the Indian Banking Sector.

	<p>Author: Subinay Biswas (Pondicherry University)</p> <p>Discussant: T.N. Mahalakshmi (MCC BOYD Tandon School of Business, Chennai)</p>
Paper 4 10098	<p>Title: The Last Mile Challenge: Transformation of India Post Payments Bank (IPPB)</p> <p>Authors: Bhamidipati Vaishali and Atul Kumar (BITS Pilani, WILPD)</p> <p>Vijay Babu Kapuluru (Indian Post Payments Bank)</p> <p>Discussant: Elangovan V (Pondicherry University)</p>
<p>SESSION 6</p> <p>5th July, 2026 02:00 PM - 03:40 PM</p> <p>Venue: IC & SR Hall 1</p> <p>Session Title: Track 1- Financial Markets, Sub Track: Behavioural Finance</p> <p>Session Chair: Dr. Bhuvaneskumar A</p>	
Paper 1 10277	<p>Title: AI-Enabled Fintech Platforms, Financial Literacy, and Behavioural Biases in Investment and Financial Planning Decisions: Evidence from Young Indian Investors.</p> <p>Authors: K. Sivasuthan, A. Safi, K. Nagavarshini, and T.Suba Nachiar (Thiagarajar college of engineering, madurai)</p> <p>Discussant: Prasanna S (Thiagarajar School of Management)</p>
Paper 2 10164	<p>Title: The Behavioural Bridge: Examining The Moderating Role Of Overconfidence In India's Digital Advisory Adoption</p> <p>Authors: Shreya Tomar (Maulana Azad National Institute of Technology, Bhopal)</p> <p>Amit Banerji (Maulana Azad National Institute of Technology, Bhopal)</p> <p>Discussant: Priya Pandey (IIM Trichy)</p>
Paper 3 10092	<p>Title: Borrower Behavioral Segmentation in Mortgage Refinancing Decisions</p> <p>Authors: Radha S (Rocket Mortgage)</p> <p>Nandhini Rajendran (Rocket Mortgage)</p> <p>Discussant: Abhishek Jangra (Tata Consultancy Services Limited)</p>
Paper 4 10271	<p>Title: From Bias to Bets: A Systematic Review of Retail Investor Behavior in Options Markets</p>

	<p>Authors: Agaja K B (Cochin University of Science and Technology) and Fezeena Khadir (School of Management Studies, CUSAT)</p> <p>Discussant: Sanjiv Gungadeen (Universite Des Mascareignes)</p>
<p>SESSION 6</p> <p>5th July, 2026 02:00 PM - 03:40 PM</p> <p>Venue: IC & SR Hall 2</p> <p>Session Title: Track 1- Financial Markets,</p> <p>Sub Track: Investment Strategies and Asset Management</p> <p>Session Chair: Dr. Mohanasundaram T</p>	
Paper 1 10154	<p>Title: Dualism of Foreign Capital: Strategic Shelter, Investment Disruption, and Firm Inequality in India</p> <p>Authors: Aishwarya Rajasagi (Flame University)</p> <p>Discussant: Ashida A P (Kerala University of Fisheries and Ocean Studies, Kochi)</p>
Paper 2 10218	<p>Title: End-Use Restrictions and the Stability of External Commercial Borrowings: Evidence from India</p> <p>Authors: Neha Sharma and Rakesh Kumar Srivastava (University of Delhi)</p> <p>Discussant: Kireeti Monangi (Ford Motor Company)</p>
Paper 3 10169	<p>Title: A Hybrid Mamba Five-Factor Framework for Portfolio Optimization</p> <p>Authors: Moni M (University of Kerala) Biju A V (University of Kerala)</p> <p>Discussant: Mohanasundaram T (M S Ramaiah Institute of Technology)</p>
Paper 4 10061	<p>Title: Realized Semi-Beta: Performance in the Indian Stock Market</p> <p>Authors: Payel Das and Anup Kumar Bhandari (IIT Madras)</p> <p>Discussant: Ankit Agarwal (IIT Kanpur)</p>
<p>SESSION 6</p> <p>5th July, 2026 02:00 PM - 03:40 PM</p> <p>Venue: IC & SR Hall 3</p>	

<p>Session Title: Track 2- Corporate Finance & Accounting Sub Track: Recent Advancements in Accounting, Auditing, and Disclosure Practices Session Chair: Dr. CS. Azhaguraja N</p>	
<p>Paper 1 20074</p>	<p>Title: From Reactive to Proactive: Transforming Forensic Auditing under India's IBC Framework through Digital Forensics, Statistical Modelling, Predictive Analytics and Global Audit Standards Authors: Pankaj Kumar and Swati Srivastava (Babu Banarasi Das University, Lucknow) Discussant: Mohammad Sohail Baba (VIT-AP University)</p>
<p>Paper 2 20128</p>	<p>Title: When Innovation Peaks: Non-Linear R&D Effects on Firm Value and Performance Ashwin Gedam (Symbiosis International (Deemed University) Pune) Authors: Bhakti Kshirsagar, Sanjay Saini and Arpita Sharma, (Symbiosis International (Deemed University) Pune) Discussant: Alphin T Kallany (Indian Institute of Technology Madras)</p>
<p>Paper 3 20005</p>	<p>Title: Public Takeover Resistance: Board Discretion, Preexisting Antitakeover Provisions, and Initial Bid Premium Authors: Sridhar Gogineni (University of Tampa), Pradeep Yadav (University of Oklahoma), and Nicholas Carline (University of Birmingham) Discussant: Aswin Alora (IIM Kozhikode)</p>
<p>Paper 4 30159</p>	<p>Title: Industrial Stakeholders' View on Sustainable Finance in Supporting Circular Economy Practices and Responsible Resource Use Author: Ramachandran Rajaraman (Annamalai University) Discussant: Dr. CS. Azhaguraja N (Pondicherry University)</p>
<p>SESSION 6 5th July, 2026 02:00 PM - 03:40 PM Venue: DoMS 104 Session Title: Track 1- Financial Markets, Sub Track: Market Trends and Forecasting Session Chair: Dr. Anu Antony</p>	

Paper 1 10118	<p>Title: Regulatory Lock-in Reforms and IPO Underpricing: Evidence from Indian primary Market</p> <p>Authors: Ajaykumar K S and Jayanthi M (PSG College of Arts & Science)</p> <p>Discussant: Satyendra Kushwaha (Lead College /University of Calicut)</p>
Paper 2 10117	<p>Title: Do Investors Respond to Risk or Return: Evidence from a Non-Linear Regime-Based Analysis</p> <p>Authors: Abhishek Singh and Anindita Chakraborty (Banaras Hindu University)</p> <p>Discussant: Shalika Santosh (Pondicherry University)</p>
Paper 3 50017	<p>Title: When Bad Firms Don't Die: Zombie Prevalence and the Dynamics of Firm Entry and Exit</p> <p>Author: Asha Kumari Rai (IIT Indore)</p> <p>Discussant: Aafreen Khan (Indian Institute of Technology Roorkee)</p>
<p>SESSION 6</p> <p>5th July, 2026 02:00 PM - 03:40 PM</p> <p>Venue: DoMS 252</p> <p>Session Title: Track 4- AI in Finance</p> <p>Sub Track: (1) AI for Financial Inclusion and Regulation, (2) AI in Investment and Advisory, (3) AI for Financial Inclusion and Payment System</p> <p>Session Chair: Dr. Shikha Malhotra</p>	
Paper 1 50002	<p>Title: Digital Financial Inclusion and Poverty Reduction: Evidence from India and Bangladesh</p> <p>Author: Muhammad Ehsanul Kabir (Indian Institute of Technology Roorkee)</p> <p>Discussant: Manjunath Naik (Xavier Institute of Management & Entrepreneurship, Bangalore)</p>
Paper 2 40119	<p>Title: Technology Investment as a Priced Factor: Evidence from India on R&D, Intangible Capital, and AI Investment</p> <p>Author: Priya Pandey (IIM Trichy)</p> <p>Discussant: Shreya Tomar (Maulana Azad National Institute of</p>

	Technology Bhopal)
Paper 3 10123	Title: Asian option valuation under price impact Authors: Priyanshu Tiwari (BNY/IIT Kanpur) Sourav Majumdar (IIT Kanpur) Discussant: Deependra Pal (IIT ISM Dhanbad)
Paper 4 40072	Title: The Role of Trust, AI Explainability, and Financial Literacy in Shaping Investment Decisions: Evidence from Retail Investors Author: T.N. Mahalakshmi (MCC Boyd Tandon School of Business, Chennai) Discussant: Subinay Biswas (Pondicherry University)
SESSION 6 5th July, 2026 02:00 PM - 03:40 PM Venue: DoMS 253 Session Title: Track 1- Financial Markets Sub Track: Macroeconomics and Market Micro-structure Session Chair: Dr. Keshav Kant Prasad	
Paper 1 10210	Title: Impact of macroeconomic Factors on the large-cap Banking sectors stocks returns in India Author: Susanta Kumar Kochiary (Central University of Tamil Nadu) Discussant: Rohith Devaram (Indian Institute of Management)
Paper 2 10259	Title: Dynamic Spillover and Correlation Structure of Global Financial Markets and Geopolitical Risk Author: Pankaj Agrawal (Institute of Management, NIRMA University) Discussant: Pritha Chaturvedi (ICFAI University Jharkhand)
Paper 3 30148	Title: Outward FDI, Domestic Capital Formation, and Economic Growth in India: Evidence from ARDL and Nonlinear ARDL Approaches Author: Mohd Hussain Kunroo (Indian Institute of Management Sirmaur) Discussant: S M Riha Parvin (Yenepoya (Deemed to be University), Mangaluru)
Paper 4	Title: Does Geopolitical Risk Impair Sustainable Investment? A Five channel TVP-VAR Transmission Analysis

30125	Author: Sandeep Sharma and Anil Kumar Sharma (IIT Roorkee) Discussant: Lavudi Vijay (Pondicherry University)
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SESSION 6 4th July, 2026 8:20 AM - 10:00 AM Venue: KCB 222 Session Title: Track 4- AI in Finance, Sub Track: Digital Assets and Blockchain Session Chair: Dr. Gita Singh	
Paper 1 40018	Title: Beyond Bitcoin Dominance: Evidence on Structural Segmentation in Cryptocurrency Markets Authors: Supriya Kumari and Pragma Singh (Indian Institute of Information Technology, Allahabad) Discussant: Abhijeet Chandra (IIT Kharagpur)
Paper 2 40078	Title: Blockchain Adoption and Operational Efficiency in Indian Banks: Evidence from Revisiting the Efficiency Paradox Authors: Sheziya Nooby T.P.P and V. Kavida (Pondicherry University) Discussant: Aryan Raj (Indian Institute of Technology Kanpur)
Paper 3 50052	Title: Design and Enhancement of a Lightweight Peer-to-Peer Blockchain System for Local Network Deployment Authors: Manavjeet Singh Bhilwara, Aryan Raj , Astitva Roy and Rachit Choudhary (Indian Institute of Technology Kanpur) Discussant: Sheziya Nooby T.P.P (Pondicherry University)
Paper 4 40002	Title: AI-Driven Credit Scoring and the New Economics of Financial Inclusion in India Authors: Swaraj Dash (XIM University, Bhubaneswar, Odisha, India) Discussant: Varsha Madheshiya (Indian Institute of Technology Madras)

ICFMCF 2026 Poster Presentation Schedule

SESSION 1 3rd July, 2026 11:00 AM - 11:30 AM
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Venue: IC&SR	
Paper 1 10011	<p>Title: Financial Profitability Analysis in Manufacturing Businesses</p> <p>Author: Sadhana Sargam (Noida International University)</p> <p>Discussant: Sidhharrth S Kumaar (NumroVani)</p>
Paper 2 10047	<p>Title: When Information Delays in Arriving: How Noise Distorts Price Signals and Worsens Asymmetry</p> <p>Authors: Sarika and Divya Verma (Guru Gobind Singh Indraprastha University)</p> <p>Shweta Kundlia (SKVMs NMIMS University)</p> <p>Discussant: Sanjay Kumar Mishra (Graphic Era Hill University, Bhimtal)</p>
Paper 3 10088	<p>Title: A Comparative Study on Technical Analysis of Selected 5 Volatility Stocks from NIFTY 50 Catherine Nirmala (Alva's Institute of Engineering & Technology, Mijar, Moodabidri)</p> <p>Authors: Vijay Joshi and Koushal Rao (Alva's Institute of Engineering & Technology, Moodabidri)</p> <p>Discussant: Sajida Begam (Yenepoya (Deemed to be) University)</p>
Paper 4 10126	<p>Title: Self-Exciting Trade Arrivals in an Emerging Equity Market: A Hawkes Process Analysis Arham Shah (SVKM's Dwarkadas J. Sanghvi College of Engineering)</p> <p>Authors: Isha Solanki and Khushali Deulkar (SVKM's Dwarkadas J. Sanghvi College of Engineering)</p> <p>Discussant: Mujahid Abrar H (Vellore Institute of Technology)</p>
Paper 5 10236	<p>Title: Does Idiosyncratic Risk Affect Fund Returns? Evidence from Indian Mutual Funds</p> <p>Authors: Ummuhani P and Abdussalam P.K (Farook College)</p> <p>Discussant: Eperu Srihitha Reddy (Wealth First FinServ LLP)</p>
Paper 6 10144	<p>Title: Truncating Tail Risk in Non-Gaussian Markets: The Efficacy of a Zero-Cost Collar Overlay on Risk Parity Portfolios</p> <p>Author: Kaival G Dave (Kaivalkumar Girishbhai Dave)</p> <p>Discussant: Unnati Ubnare (Dr Hari Singh Gour Vishwavidyalaya, Madhya Pradesh)</p>
Paper	<p>Title: Determinants of Central Bank Digital Currency (e-Rupee) Adoption Intention in Emerging Economies: Evidence from the Higher</p>

7 10158	Education Sector Authors: Ninu Ashraff and Arya Mohan (University of Kerala) Discussant: Safa Sayeed (Yenepoya (Deemed to be university))
Paper 8 10173	Title: When Money Goes Unspoken: How Perceived Financial Belief Misalignment Influences Emotional Detachment in Urban Marriages Author: Sabeena Ameer (Yenepoya (deemed to be University) YIASCM, Manglore) Discussant: Boddapati Lalitha Haripriya (VIT-AP University)
Paper 9 10176	Title: Informed but Uncertain: Scepticism in Stock Market Participation Intention Among Young Generation Authors: Sathyendra K R and Niyaz Panakaje (YEN-REFINED, YIASCM, Yenepoya (Deemed to be University)) Discussant: CK Sujatha (Anna University)
Paper 10 10181	Title: Determinants of Corporate Bond Market development in India: An Empirical Analysis through Asian perspective Divya Verma (USMS, GGSIPU, Delhi) Authors: Kanchan Kumari and Agrima Menon (Guru Gobind Singh Indraprastha University) Discussant: Prakash Kumar Thakur (Lalit Narayan Mithila University, Darbhanga)
Paper 11 10252	Title: An Event Study of Abnormal Returns and Volatility Patterns in India's NIFTY Financial Services Index Around Union Budget and RBI Monetary Policy Committee Announcements (FY2026) Author: Deepak Kambala (JNTUK University College of Engineering Narasaraopet) Discussant: Dhruv Kanade (MIT-WPU)
Paper 12 20007	Title: Corporate governance, gender diversity and unsecured debt: Evidence from a mandated environment Author: Rama Sastry Vinjamury (Dr Vishwanath Karad, MIT World Peace University) Discussant: Mazia Fatima Khan (Jamia Hamdard University)
Paper 13	Title: Evaluating the Impact of Size and Liquidity Premiums on Private Firm Valuation: Evidence from a Discounted Cash Flow Analysis

20046	Author: Samiksha Kedia (Amity Global Business School) Discussant: Akhila Raju (IIT Hyderabad)
Paper 14 20085	Title: Firm Size, Capital Structure, and Stock Returns: A Cross-Sectional Study from India Using the Fama–French Three-Factor Model Authors: Jayashree Somu and Nirakar Barik (Vellore Institute of Technology) Discussant: Divya Shree BU (Presidency University)
Paper 15 30006	Title: Who Gains from Going Green? A Country-Level Analysis of Emissions Efficiency under Heterogeneous Carbon Exposure Authors: Shubhangi Verma and Priyanshu Mittal (Fortune Institute of International Business) Discussant: Shruti Agrahari (Banaras Hindu University)
Paper 16 30020	Title: Environmental Disclosures and Capital Structure Author: Vivek Anand (ISID) Discussant: Revathi (IIT Madras)
Paper 17 30034	Title: Corporate Emissions–Performance Dynamics in India Authors: Aakriti Sahu and Alka Pandey (Guru Ghasidas Vishwavidyalaya (A Central University)) and Anjali Mishra (Shambhunath Institute of Management) Discussant: Smruti Ranjan Sahoo (Siksha O Anusandhan Deemed to be University)
Paper 18 30041	Title: Digital Green Finance For MSMEs: A Comparative Study of Traditional and Fintech Models in India Authors: Kamallaveni.M and K.T. Vijay Karthigeyan (SRMIST, SRM University) Discussant: Rose Martina (SRM University)
Paper 19 30080	Title: Can Investment in Green Bonds Help Reduce Emissions from Sectors of BRICS? Authors: Chaithanya K M , Piyali Roy Chowdhury, Elizabeth Chackoab and Bindhia Joji (Christ University Bangalore) Discussant: M Maheshwaran (Central University of Tamil Nadu)
Paper 20	Title: Beyond Profitability: ESG and Financial Performance Nexus in the Food Industry: PRISMA Framework and Bibliometric Network

30093	<p>Analysis</p> <p>Author: Neha (National Institute of Food Technology, Kundli, Sonipat)</p> <p>Discussant: Saranya S (Central University of Kerala)</p>
<p>Paper 21</p> <p>30133</p>	<p>Title: Do Climate Risk Events Matter to Stock Market Returns? Evidence from India</p> <p>Authors: Praveen Kiran Martis and Nirakar Barik (Vellore Institute of Technology)</p> <p>Discussant: Bhagatkumar Unnam (VIT-AP University)</p>
<p>Paper 22</p> <p>30143</p>	<p>Title: Exploring the Role of Foreign Direct Investment and Renewable Energy on the Economic Growth in India</p> <p>Authors: Darsana Sudharsan, Vineeth P, and Urmila R Menon (CHRIST (Deemed to be University))</p> <p>Discussant: Ajay Reddy (Central University of Tamil Nadu)</p>
<p>Paper 23</p> <p>30153</p>	<p>Title: Handprint Tax (HPT): A Dual-Centric Environmental Taxation Framework for Sustainable Consumer Behaviour in India</p> <p>Author: Nalan (Central University of Tamilnadu)</p> <p>Discussant: Ridhiemaa Aloukh Pawar (Symbiosis International (Deemed University))</p>
<p>Paper 24</p> <p>30168</p>	<p>Title: Comparative Effectiveness of Green Bonds, Carbon Credits, and Sustainability-Linked Loans: A Panel Regression Analysis Across 10 Economies</p> <p>Author: Deepak Pande (Chetana's Institute of Management and Research, Mumbai)</p> <p>Discussant: Aravind M (Hindustan Institute of Technology and Science)</p>
<p>Paper 25</p> <p>40029</p>	<p>Title: Price Prediction of Digital Financial Assets: Using Machine Learning and Deep Learning</p> <p>Authors: Subham Kumar and Sushila Soriya (Central University of Haryana)</p> <p>Discussant: Premalatha U M (International School of Business & Research, Bangalore)</p>
<p>Paper 26</p> <p>40037</p>	<p>Title: AI in Consumer Profiling: Transforming Loyalty and Rewards</p> <p>Author: Renuka T and S Usha (Vellore Institute of Technology)</p> <p>Discussant: K S Sreejamol (Nehru College of Engineering & Research)</p>

	Centre)
Paper 27 40063	<p>Title: The Role of RegTech in Data Privacy Regulation and Cybersecurity in the FinTech Sector</p> <p>Author: Ashutosh Kumar Srivastav (NIELIT)</p> <p>Discussant: Afsara Khanam Mehter (Symbiosis International (Deemed University), Pune)</p>
Paper 28 40082	<p>Title: Living in Installments: The Temporal Myopia in AI-Driven Digital Credit Systems and Behavioural Data Analytics Study of BNPL Consumption in Urban India</p> <p>Author: Vedant Sangita Vijay Yete (JSPM University Pune)</p> <p>Discussant: Lavanya.P.S (Misrimal Navajee Munoth Jain Engineering College)</p>
Paper 29 30092	<p>Title: Biodiversity disclosure, board characteristics, ownership structure, and idiosyncratic risk: An empirical evidence from emerging market</p> <p>Authors: Khushbu Maheshwari and Gaurav Dawar (JIIT)</p> <p>Discussant: Rajesh V M (B.M.S. College of Engineering)</p>
Paper 30 40126	<p>Title: From Algorithmic Opacity to Cognitive Lucidity: Explainable AI as a Catalyst of Transparency in Algorithmic trading</p> <p>Author: Amulya Gollavilli (SRM Institute of Science and Technology)</p> <p>Discussant: Farah Naz (BML Munjal University)</p>
Paper 31 50024	<p>Title: Behavioral Biases and Multi-Dimensional Firm Performance in SMEs: A Pilot Study in West Bengal</p> <p>Authors: Priyanka Biswal and Sharmistha Banerjee (University of Calcutta)</p> <p>Discussant: Ananya P (University of Kerala)</p>
Paper 32 50032	<p>Title: Gen Z Financial Behaviour: Impact of Financial Literacy, Financial Control and Risk Tolerance</p> <p>Authors: Shreyas M B (RVIM) and Tamizharsi. D</p> <p>Discussant: Likitha Kodali (VIT-AP University, Amaravathi)</p>
Paper 33 50061	<p>Title: Emotional Intelligence, Financial Decision Quality and Financial Performance: A PRISMA-Based Systematic Literature Review and Future Research Agenda</p> <p>Authors: Shweta Raj Singh and Priyanka Verma (Maulana Azad national</p>

	institute of technology, Bhopal) Discussant: Umeshkannan (PIBA, Parul University)
Paper 34 40054	Title: Application of Agentic AI in Finance: Transforming Decision-Making, Risk Management, and Market Operations Authors: Mohammed Saqib Khan , Abdullah Najeeb, and Abubakar Imran (Khaja Bandanawaz University) Discussant: Priyanka Gandhi (Jagan Institute of Management Studies, Rohini)
Paper 35 10069	Title: Declining Household Savings, Deposit Constraints, and Bank Lending Sustainability: Evidence from India's Evolving Financial Market Dynamics Authors: Umeshkannan , Rajeshwari Parmar, Ashutosh Shukla, and Arushi Mehta (PIBA Parul University) Discussant: Shweta Raj Singh (Maulana Azad National Institute of Technology, Bhopal)
Paper 36 10009	Title: Using the 52-Day Moving Average and RSI to Trade Bank Nifty: An Empirical Study Author: Epuru Srihitha Reddy (Wealth First FinServ LLP) Discussant: Ummuhani P (Farook College)
Paper 37 10080	Title: Are calendar anomalies regime-dependent and volatility-asymmetric in emerging markets? Authors: Arshi Firdous (The Bhawanipur Education Society College) and Sarbapriya Ray (Vivekananda College) Discussant: Aayush Shah (Mukesh Patel School of Technology Management & Engineering, NMIMS)
SESSION 2 4th July, 2026 11:00 AM - 11:30 AM Venue: IC&SR	
Paper 1 10024	Title: Astrological Belief Intensity and Financial Risk Behaviour: Evidence from 10,000 Active Retail Investors Author: Sidhharrth S Kumar (NumroVani) Discussant: Sadhana Sargam (Noida International University)
Paper	Title: Modelling Litigation Risk of a Firm: A Conceptual Model

2 10051	Author: Sanjay Kumar Mishra (Graphic Era Hill University, Bhimtal) Discussant: Sarika (Guru Gobind Singh Indraprastha University, New Delhi)
Paper 3 10122	Title: Debt Doesn't Retire: Post-Retirement EMI Stress, Financial Identity Loss, and Institutional Buffers in Shaping Retirement Stability Authors: Sajida Begam and S.M. Riha Parvin (Yenepoya (Deemed To Be) University) Discussant: Catherine Nirmala (Alva's Institute of Engineering & Technology, Moodabidri)
Paper 4 10137	Title: Technical Efficiency and Its Determinants in the Indian Banking Sector: Evidence from a Two-Stage DEA Approach Authors: Mujahid Abrar H and Nirakar Barik (Vellore Institute of Technology) Discussant: Arham Shah (Dwarkadas J Sanghvi College of Engineering)
Paper 5 10149	Title: Behavioral Biases in Short-Term Traders: Evidence from Repeated Loss Cycles Author: Unnati Ubnare (Dr Hari Singh Gour Vishwavidyalaya, Madhya Pradesh) Discussant: Kaival G Dave (H L College of Commerce)
Paper 6 10159	Title: Filtering the Fiction: Perceived Realism, Deliberative Reasoning, and the Conditional Effect of Cinematic Narratives on Speculative Trading Authors: Safa Sayeed, Niyaz Panakaje, and S M Riha Parvin (YEN-REFINED) Discussant: Ninu Ashraff (Institute of Management in Kerala (IMK))
Paper 7 10174	Title: Adoption intention of retail investors on online trading platforms for gold investment decisions: An extended UTAUT2 framework perspective Authors: Boddapati Lalitha Haripriya and prabhakar nandru (VIT-AP University) Discussant: Sabeena Ameer (Yenepoya (Deemed to be University) YIASCM, Mangalore)
Paper 8	Title: Regime-Aware Machine Learning Framework for Stock Price Forecasting during Macroeconomic Stress: Evidence from Indian

10177	Automobile Sector Authors: CK Sujatha and Kavitha Shanmugam (Anna University) Discussant: Sathyendra K R (Yenepoya (Deemed to be University))
Paper 9 10201	Title: Digital Transformation and Consumer Satisfaction in Rural India: An Empirical Study on Technological Resilience and Behavioral Intention Author: Prakash Kumar Thakur (Lalit Narayan Mithila University, Darbhanga) Discussant: Kanchan Kumari (Guru Gobind Singh Indraprastha University)
Paper 10 10220	Title: Sectoral Sensitivity to Oil Price and Exchange Rate Shocks: Evidence from India Author: Ajay Reddy and K. Prabhakar Rajkumar (Central University of Tamil Nadu) Discussant: Dr. Urmila R Menon (Christ (Deemed to be University), Bangalore)
Paper 11 10247	Title: Beyond information: Role of Investor Sentiment and Financial Literacy in shaping Retail Investment decisions Authors: Shruti Agrahari, Abhishek Kumar, and Vandana Sonker (Banaras Hindu University) Discussant: Shubhangi Verma (Jaipuria Institute of Management, Jaipur)
Paper 12 10253	Title: Is there a Financial Contagion in the time of the COVID-19 pandemic? Evidence from emerging European stock markets. Authors: Mazia Fatima Khan (Jamia Hamdard University) Discussant: Rama Sastry Vinjamury (Dr. Vishwanath Karad MIT World Peace University)
Paper 13 10272	Title: Building Financial Sector Resilience through Digital Finance: Evidence from Indian States Authors: Akhila Raju and Ranapratap Maradana (IIT Hyderabad) Discussant: Samiksha Kedia (Amity Global Business School)
Paper 14 20026	Title: Private Equity Ownership and Hospital Operating Models in India: Margin Structures, Pricing Intensity, and the Incentive-Governance Framework

	<p>Authors: Dhruv Kanade and Aditya Tiwari (Maharashtra Institute of Technology)</p> <p>Discussant: Deepak Kambala (JNTUK University College of Engineering Narasaraopet)</p>
Paper 15 20049	<p>Title: Environmental Sustainability and Firm Performance: The Role of GHG Emissions in Developed and Emerging Markets.</p> <p>Authors: Guruprasad and Satyaban Sahoo (Manipal School of Commerce and Economics, Manipal)</p> <p>Discussant: Zainab Vanak (Guru Ghasidas Vishvavidyala, Bilaspur)</p>
Paper 16 20086	<p>Title: Impact of Macroeconomic Factors and firm specific factors on Capital Structure and Debt Maturity Decisions: Panel Data Evidence from Nifty Midcap Manufacturing Firms in India</p> <p>Authors: Divya Shree Bu and Nandita Malini Barua (Presidency University)</p> <p>Discussant: Jayashree Somu (Vellore Institute of Technology)</p>
Paper 17 30012	<p>Title: The Impact of Green Banking on Sustainable Development In The Indian Banking Sector</p> <p>Author: Rose Martina (SRM University)</p> <p>Discussant: Kamallaveni M (SRM University, Kattangulathur)</p>
Paper 18 30029	<p>Title: Benchmarking of Indian State Cooperative Banks: Analysis of Intermediation and Operating Efficiency</p> <p>Authors: Smruti Ranjan Sahoo and Ramakrushna Mishra (Siksha O Anusandhan Deemed to be University), Deepak Kedia (Sambalpur University)</p> <p>Discussant: Dr. Anjali Mishra (Shambhunath Institute of Management)</p>
Paper 19 30043	<p>Title: Impact of Firm's Environmental Variables on Financial Performance</p> <p>Authors: Tonoy Dey (St. Xavier's College, Kolkata) Harendra Kumar Singh (Banaras Hindu University)</p> <p>Discussant: Somya Goyal (Vivekananda Institute of Professional Studies)</p>
Paper 20 30049	<p>Title: Do Indian Sustainable Entrepreneurs Use Crowdfunding Only for Funding? Evidence from Kickstarter</p> <p>Authors: Saranya S and Sravana K (Central University of Kerala)</p> <p>Discussant: Neha (National Institute of Food Technology)</p>

	Entrepreneurship and Management)
Paper 21 30072	Title: Does Green Finance Drive Consumer Adoption of Green Buildings in India? Evidence from Consumer Perceptions Authors: Somya Goyal (Vivekananda Institute of Professional Studies) Discussant: Tonoy Dey (St. Xavier's College, Kolkata)
Paper 22 30085	Title: Do Mineral Imports Impact the Clean Energy Transition? Evidence from Developed and Emerging Economies Authors: Simran Erica Mathias and Satyaban Sahoo (Manipal Academy of Higher Education) Discussant: Khushi Gaba (Fortune Institute of International Business)
Paper 23 30121	Title: Factors Influencing Entrepreneurs' Adoption Intention of Fintech for Sustainable Business Performance in India Authors: Bhagatkumar Unnam and Prabhakar Nandru (VIT-AP University) Discussant: Praveen Kiran Martis (Vellore Institute of Technology, Vellore)
Paper 24 30141	Title: CSR-Financed AI and Robotics Education in Indian Government Schools: Governance and Sustainability Challenges Authors: Ridhiemaa Pawar and Sanjeev Kadam (Symbiosis International (Deemed University), Pune) Discussant: NALAN B (Central University of Tamilnadu)
Paper 25 30149	Title: A Policy-Tech Framework for Inclusive Climate Finance: Decarbonizing MSME Clusters through Blended Finance and Digital d-MRV Systems Authors: Aravind M and Subburaj. L (Hindustan Institute of Technology and Science (HITS), Chennai) Discussant: Deepak Pande (Chetana Institute of Management and Research, Mumbai)
Paper 26 40026	Title: Intelligent Offensive Security for FinTech: The Role of AI in Pen Testing Authors: Afsara Khanam Mehter , V.V. Ravi Kumar, Kankana Banerjee , and Mrigakshi Mehta (Symbiosis International (Deemed University), Pune)

	Discussant: Ashutosh Kumar Srivastav (NIELIT)
Paper 27 40031	Title: Fintech Adoption and Ai Integration in Indian Financial Markets: A Bibliometric And Secondary Data Analysis Authors: Suma R (SCMS Cochin School of Business) and Sreejamol K S (Nehru College of Engineering and Research Centre) Discussant: Renuka T (Vellore Institute of Technology)
Paper 28 40049	Title: AI-Enabled Algorithmic Governance and Public Finance: Evaluating Its Impact on Fiscal Efficiency, Transparency, and Policy Outcomes Author: Premalatha U M (ISBR Business School) Discussant: Subham Kumar (Central University of Haryana)
Paper 29 40075	Title: Determinants of Generation Z customers' Behaviour toward AI-Enabled Banking Services: An Integrated UTAUT2-ISSM Approach Authors: Likitha Kodali and Prabhakar Nandru (VIT-AP University, Amaravathi) Discussant: Shreyas M B (RV Institute of Management)
Paper 30 40086	Title: Towards Explainable and Cost-Sensitive Fraud Detection: A Machine Learning Approach for Imbalanced Credit Card Data Authors: Lavanya.P. S (Misrimal Navajee Munoth Jain Engineering College), N. Kalayana Sundaram (New Prince Shri Bhavani College of Engineering & Technology), V.K.G Kalaiselvi (Sri Sairam Engineering College), P. Selvakumar (Industry) Discussant: Vedant Sangita Vijay Yete (Army Law College)
Paper 31 40130	Title: AI-Driven Financial Planning In Healthcare Infrastructure: A Study Of Kerala's Practices And Challenges Authors: Ananya P and Vasanthagopal (University of Kerala) Discussant: Priyanka Biswal (University of Calcutta)
Paper 32 50014	Title: SDG Reporting: Do Sustainability Certification, CSR Regulation and Board Composition Matter? Author: Navaneetham Subramaniam (Amrita Vishwa Vidhyapeetham)
Paper 33 50025	Title: Fintech And Bank Performance: Evidence From A Bibliometric Analysis And Meta-Analysis Authors: Vidya. T and Vijay Karthigeyan. K.T. (SRMIST, KTR, CHENNAI)

	Discussant: Sakshi Saxena (Garden City University)
Paper 34 50060	Title: Exploring Financial Awareness and Well-being Among College Students Authors: M Maheshwaran and A Chandra Mohan (Central University Of Tamil Nadu) Discussant: Chaithanya K M (Christ University)
Paper 35 10124	Title: Adaptive Adversarial Financial Ecosystems: Epistemic Trading Under Rule-Shifting Dynamics and Endogenous Attention Constraints Author: Nitya Hapani (The Galaxy Education System)
Paper 36 10186	Title: Dividend Announcements and Stock Volatility: An Empirical Study of the Indian Capital Market Authors: Rajesh V M , Prathima Bhat K, and Satya Nandini (B.M.S. College of Engineering) Discussant: Khushbu Maheshwari (Jaypee Institute of Information and Technology)
Paper 37 10251	Title: Digital Financial Services and Financial Wellbeing of Informal Economy: A Systematic Review Author: Zainab Vanak (Guru Ghasidas Vishvavidyala, Bilaspur) Discussant: Guruprasad (Manipal School of Commerce and Economics, Manipal)
Paper 38 30127	Title: Navigating the Green Digital Frontier: A Systematic Literature Review using the TCCM Framework and Bibliometric Analysis of Fintech, Digital Literacy, and Sustainable Financial Consumption Authors: Anumita Sudhin Chaudhury and Sakshi Saxena (Garden City University) Discussant: Amit Das (Indian Institute of Technology Guwahati)
Paper 39 30165	Title: Financial and Governance Determinants of Corporate Sustainability: Empirical Evidence from ESG Scores of Indian Firms Authors: Amit Das and Siddhartha P. Chakrabarty (Indian Institute of Technology Guwahati) Discussant: Vidya T (SRMIST, KTR Campus, Chennai)
Paper 40	Title: Initial Public Offer Investment Strategy Utilizing Hierarchical Multi-Agent Artificial Intelligence System Authors: Aman Jain , Rohit Fogla , and Farah Naz (BML Munjal)

40096	University) Discussant: Amulya Gollavilli (SRM Institute of Science and Technology)
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