# **DR. RAMESH CHANDRA DAS**

#### Asst. Professor of Commerce, Bhadrak Autonomous College, Bhadrak

Address: Bhadrak (Auto) College, Bhadrak

Phone: (+91) 9002883115, Email: rameshchandradas99@gmail.com Date of Birth: 10<sup>th</sup> April 1987, Male, Married, Indian, Language Known: Odia, English and Hindi

#### **OBJECTIVE**

- To make productive contribution to the organization and to work to the best of my abilities.

#### ACADEMIC RECORD

- (2011-2018) • DOCTOR OF PHILOSOPHY Indian Institute of Technology Kharagpur, WB, India "Earnings Management in India: Detection, Determinants, Preference and Implications"
- UGC-NET and JRF Qualified (COMMERCE)
- (Gold Medalist) • M.COM Ravenshaw University Cuttack, Odisha, India Specialization-Accounting and Finance
- **B. COM (Distinction with First Class)** (2005 - 2008)Bhadrak Autonomous College, Bhadrak, Odisha, India

# PAPER PUBLISHED AND UNDER REVIEW

- Das, R.C, Mishra, C.S and Rajib, P. (2018) Real vs. Accrual-based Earnings Management: Do Indian Firms Prefer One Over the Other? Paradigm, Vol 21, Issue 2, pp. 156 – 174- SAGE, UGC Care
- Das, R.C., Mishra, C.S and Rajib, P. (2016) Does Earnings Management Reveal Firm Specific Information? A Study In Indian Context, South Asian Journal of Management, Vol 23 (4)-ABDC- UGC Care
- Das, R.C and Jena, Sarthak (2016) Earnings Management: Overseas Equity Issue Firms vs. Domestic Equity Issue Firms, Jindal Journal of Business Research-Vol 5 (1).- SAGE, UGC Care
- Das, R.C., Mishra, C.S and Rajib, P. (2016) Detection of Anomalies in Accounting Data Using Benford's Law: Evidence from India, Journal of Social Science Studies, Vol 4 (1)- Macrothink, Publon-Web of Science
- Das, R.C, Mishra, C.S and Rajib, P. (2018) Firm Specific Parameters and Earnings Management: A Study in Indian Context, Global Business Review- Vol 19(5), 1240-1260/ Scopus
- Labhane, N. B and Das, R. C. (2015) Determinants of Dividend Payout Ratio: Evidence From Indian Companies, Business and Economic Research, Vol. 5 (2)-Macrothink
- Mohanty, S and Das, R.C (2021) Corporate Social Responsibility and Firms Performance. Odisha Journal of Commerce, Vol. 42 (4), 262-270- UGC Care
- Das, R.C (2020) Does Analyst Following Impede Information Asymmetry? • Evidence from Analysts Coverage Firms, International Journal of Comparative Management, Vol. 3 (4), 258-272-Inderscience

(June, 2010)

(2008-2010)

- Das, R.C, Mishra, C.S and Rajib, P. (2023) Earnings Management in India: Detection, Determinants, Preference and Implications, Finance India, Vol. 37, Issue No.2- Scopus
- Das, R.C and Mohanty, Kamalakanta (2023) "Financial Inclusion: A Comparative Analysis on Rural Household Perspective" is accepted for publication in Odisha Journal of Commerce and Management, ISSN: 0976-8599 Vol 9, Issue 1 (Jan-June 2023)- Peer Review
- Das, R.C, Khilar, Subhashree and Mohanty, Kamalakanta (2024) "A Systematic Literature Review on Financial Inclusion using PRISMA Framework" has been accepted for publication in the Orissa Journal of Commerce, Vol 45, Issue-1, Jan-March 2024- UGC Care
- Mohanty, S., Das, R. C., & Das, D. (2024) nexus between corporate social responsibilities and social environment: evidence from premier manufacturing industries in northern Odisha International journal for research publication & seminar ISSN: 2278-6848 | Volume: 15 Issue: 01- Peer Review
- Mohanty, S., Das, R. C., & Das, D. (2023). Impact of corporate social responsibility on firm's financial performance: a study of manufacturing firms in northern Odisha. Acta Scientiae, 24(6), 244-260- Scopus
- Das, R.C and Naidu, Benudhar (2024) "Deconstructing the Applications of CSR Policies in Indian Coal Mining Sector- Social Responsibility Journal- Published-Scopus
- Bhoi, Toshabanta and Das, R.C (2024) Stock selection by using fundamental analysis and optimal portfolio construction: A case study of equity market of India, European Economic Letters, 14(1), 1704-1715- ABDC-C category
- Tripathy, Sasikanta and Das, R.C (2024) Audit Quality and Earnings Management: With Reference to Family-Owned Firms- Journal of Finance, Theory and Practices- Accepted/Scopus
- Das, R.C and Mohanty, Kamalakanta (2024) Nexus Between New Education Policy (NEP) 2020 and Business Education, SSRNhttps://papers.ssrn.com/sol3/papers.cfm?abstract\_id=4742574
- Bhoi, T., & Das, R. C. (2024). Conditional volatility modelling with specific reference to select stocks of Nifty 50. Library Progress International, 44(3), 12294-12306. / Scopus
- Financial Inclusion Score and Financial Literacy Score impact on Socioeconomic Development: A Study on Southern Odisha (2024)-Under Review
- Digital Financial Inclusion and Socioeconomic Development: Mediating Role of Social Empowerment and Social Network (2024)- Under Review

# PAPER PRESENTED/CONFERENCE ATTENDED

- Has attended the Odisha Research Conclave organised by the Odisha Higher Education and Research Council in association with Sambalpur university on 13, 14 and 15<sup>th</sup> Nov, 2023 and Presented the research paper.
- Has attended the 43rd all Odisha Commerce conference held at Ramadevi University from 22 and 23 Dec, 2023.
- Has attended the 42th all Odisha Commerce conference held at Sambalpur university from  $10^{th}$  and  $11^{th}$  Dec, 2022.

- Has presented the paper at All Odisha Research Conclave organised by the Odisha University Research and Innovation Incentivization Plan (OURIIP) held at Ravenshaw University from 14<sup>th</sup> Nov, 2022 to 16<sup>th</sup> Nov, 2022.
- Has presented paper (Service Experience and customer satisfaction in offline and online services: A study on traditional approach retail in Odisha) the National Conference organised by Odisha Commerce Association and Odisha Journal of Commerce on 24<sup>th</sup> and 25<sup>th</sup> Dec, **2021** at LN College Jharsuguda.
- Has participated in Business Education and Research in Digital Era organised by IAA, Bhubaneswar Branch on 2<sup>th</sup> Aug, **2020**
- Has Participated in Faculty Knowledge Sharing Program on "Enrichment of Teaching Ability through Online Mode" held on 30/07/2020 at Cuttack
- Has participated in the International Webinar on "NATIONAL EDUCATION POLICY 2020" during 28th – 30th August, 2020, organized by KIIT Deemed to be University.
- National seminar on Business and Social Sciences held at 16<sup>th</sup> February, 2019 at Indian Institute for Production Management, Kansbahal.
- <sup>8th</sup> India Finance Conference 2018 held between 20 to 22 December 2018at IIM Kolkata- 2018
- 7<sup>th</sup>India Finance Conference 2017 held between 20 to 22 December 2017 at IIM Bangalore- 2017
- Annual Malaysia Conference organized by GRIBA, Australia and LARAP, UK on 22thand 23th August, **2016**. <u>Awarded as a best paper</u>.
- 38<sup>th</sup> All India Accounting Conference International Seminar on Accounting Education and Research held at University Punjab on 5<sup>th</sup> Dec-6<sup>th</sup> Dec, **2015**.
- XXXIV Annual conference organized by Odisha Commerce Association held on Prananath Autonomous College, Khordha 23<sup>rd</sup> to 24<sup>th</sup> Feb, **2014**.
- 7th Doctoral colloquium organized by IIM Ahmedabad on 9th and 10th Dec, **2013.**
- Strategic marketing for sustainable entrepreneurship organized P.G. Department of Commerce, Utkal University Odisha on 5<sup>th</sup> and 6<sup>th</sup> March **2011**.
- International conference on entrepreneurship retention held in Bhubaneswar  $18^{\rm th}$  and  $19^{\rm th}$  Dec,  ${\bf 2010.}$

# WORKSHOP ATTENDED

- Has attended the online workshop on Structural Equation Modelling (SEM) on Nov 3 and 4, 2023 organized by Rehoboth Services Bengaluru.
- Five Days Workshop on Structural Equation Modelling using SmartPLS 4, organized by EdMaestro Pvt. Ltd., India from July 17 21, 2023 with support from SmartPLS GmbH, Germany
- Has attended the two days e-workshop on "How to Design a Questionnaire" held from 30 and 31 Dec, 2022 organized by the COMMACAD organization.
- Has attended the Faculty Development Programme on "Paper Development Using SLR, Bibliometrics and NVIVO" organised by Koach Scholar from 16- 20 December, 2022.
- Has attended the Two days workshop on "Implementation of National Education Policy-2020" organised by HRD center FM university on 22 and 23 April, 2022.

- Has attended a 30 Hours Online Workshop titled "Structural Equation Modelling and Artificial Neural Network" from 21st May - 19th June, 2022 Organized by Lal Bahadur Shastri Research Centre for Public Policy and Social Change (LBSRC) – A research wing of LBSIM, Delhi
- Has attended the online workshop on Structural Equation Modeling (SEM) on Aug 27 and 28, 2021 conducted by Rehoboth Academic Services, Bengaluru.
- Has attended the One Month online course on "Qualitative Data Analysis Using MAXQDA" organised by Koach Scholar, New Delhi from 9th July to 8 August, 2021.
- Structural Equation Modeling with AMOS & SmartPLS"From 8th to 9th May 2021 organised by COMMACAD.
- One Month Weekend Course on "Art of Doing Effective Literature Review"organised by Koach Scholar, New Delhi from 20 February to 20 March, 2021.
- Financial Research Workshop organized by IIM Kolkata on 10<sup>th</sup> to 11<sup>th</sup> Nov, **2018.**
- Winter School on Statistical data analysis method organized by ISI Kolkata on 16<sup>th</sup> to 20<sup>th</sup> Feb, 2015.
- Publishing connect workshop organized by Elsevier in Association with IIT Kharagpur by IIT Kharagpur on 25<sup>th</sup> Nov, **2015**.
- Author workshop organized by Springer in association with IIT Kharagpur on 16<sup>th</sup> Jan, **2015**
- Author workshop on "Scholarly publishing" organized by Wiley in Association with IIT Kharagpur on 23<sup>th</sup> march, **2015**.
- Author workshop organized by Springer in association with IIT Kharagpur on 12<sup>th</sup> Feb, 2014.
- Turnitin workshop organized by iGroupInfotech India private Ltd in association with IIT Kharagpur on 8<sup>th</sup> Jan, **2014**.
- Financial modeling and Analytics workshop organized by DOMS IIT Madras on 5<sup>th</sup> to 9<sup>th</sup> Nov, **2013**.
- New Techniques for Research organized by 7<sup>th</sup> IIM Doctoral Colloquium, IIM Ahmedabad, 10<sup>th</sup> Dec, 2013.
- Multivariate and Panel data analysis for doctoral students and Researchers organized by IIM Ahmedabad on 4<sup>th</sup> June to 9<sup>th</sup> June, **2012**.
- Writing Business paper" workshop organized by Odisa Commerce Association on 9<sup>th</sup> Jan, **2011.**
- Statistical modelling for data analysis organized by IIT Kharagpur on  $12^{\rm th}$  to  $17^{\rm th}$  Dec,  $\bf 2011.$

# GOVERNMENT TRAINING PROGRAMME ATTENDED

- Training Programme on "Government Financial Management" held at Madhusudhan Das Regional Academy of Financial Management, Bhubaneswar from 15-01-2018 to 17-01-2018
- Induction Training Programme for Newly Appointed Lecturers (OES-Group-A) held at North Orissa University, Baripada from 16-10-2017-29-10-2017

# SOFTWARE SKILLS

• R and R studio, Stata, SPSS, AMOS, E-views, Gretl, Origin, Minitab, Linux, Design of Expert

# AWARDS AND ACHIEVEMENTS

- **<u>Silver Medal on Block Level</u>** competition in 7th exam in the year **1999**
- **<u>Awarded Excellence Certificate</u>** in 10th exam in the year **2003**
- **<u>Samaj Scholarships</u>** in +2 Commerce in the year **2005**
- Passed <u>First class (Honours) with Distinction</u> from Bhadrak (Auto) College, Bhadrak in the year **2008**
- Awarded the <u>Gold medalist in M. COM</u> from Ravenshaw university Cuttack in the year **2010**
- Qualified National Eligibility Test (NET) for lectureship and <u>Junior Research</u> <u>Fellowship (JRF)</u> conducted by University Grants Commission (UGC), New Delhi, India (December 2010) in the year **2010**.
- <u>Got Best Paper Award</u> at Annual Malaysia Conference organized by GRIBA, Australia and LARAP, UK on 22th and 23th August, **2016**.
- <u>Got the Best paper award</u> at Conference organised by Odisha Commerce Association and Odisha Journal of Commerce on 24<sup>th</sup> and 25<sup>th</sup> Dec, 2021 at LN College Jharsuguda.

#### **MEMBER OF PROFESIONAL BODIES**

- Life Member of India Finance Conference Association
- Life member of All India Accounting Association
- Life Member of Odisha commerce association
- Life member of All India Commerce Association

# **RESEARCH INTEREST**

• Earnings management, Application of Benford's law for Accounting fraud detection, Capital structure, Cost of capital, corporate events impact, Firm specific information impact, Market Microstructure.

#### **RESOURCE PERSON**

- Invited as a <u>*Resource Person*</u> by G.M University on R-Software Programme, Hands-on-Training at on 24/03/2019
- Invited as a <u>Keynote Speaker</u> cum resource person for the state level seminar on Indian Accounting standard: A converged IFRS by the collaboration of Berhampur University and Indian Accounting Association on 7<sup>th</sup> Dec, 2019.
- Invited by the SN College, Kendrapada as a <u>Chief Guest</u> on seminar (Future of Commerce Education: Issues and Challenges in 21<sup>st</sup> Century) on 17<sup>th</sup> Dec, 2019.
- Invited by Dhenkanal Autonomous College as a <u>Speaker</u> through online, on topic entitled "Entrepreneurship and Employability" on 6<sup>th</sup> Jan, 2021.
- Invited as <u>**Resources Person</u>** by the Odisha Commerce Management and Research Forum on topic "The Art of Drafting and Crafting of UG & PG Projects" 24 and 25 May, 2022.</u>
- Invited as a <u>Chief speaker</u> at VN Autonomous College on topic entitled "Accounting Education and Its recent changes" on 24<sup>th</sup> Aug, 2022.
- Invited as a <u>Co-chairperson</u> at F.M. University Balasore on National Seminar with topic "Indian Business: Issues and Challenges" on 28<sup>th</sup> April, 2023.

• Invited as a Keynote Speaker at Charampa College on State level Seminar with topic "Navigating Misconception in Accounting Statement: A Roadmap to Sustainability Reporting on 23 March, 2024

# TEACHING EXPERIENCE/RESEARCH EXPERIENCE

- School of Commerce and Management, Ravenshaw university, (2010-2011)
- Working as a full time Research Scholar at IIT Kharagpur, West Bengal, (2011-2017)

# **TEACHING EXPERIENCE**

- Ravenshaw University, Cuttack (12/07/2010 to 16/07/2011 Guest faculty- UG and PG
   Panchayat (Degree) College, Bargarh (13/11/2017 to 30/04/2019)
- Panchayat (Degree) College, Bargarh Asst. Prof. of Commerce- UG and PG
- Bhadrak (Auto) College, Bhadrak Asst. Prof. of Commerce -UG and PG

# HRDC PROGRAMME

- UGC Sponsored Refresher Course attained at Utkal University from 22/02/2019-14/03/2019 and obtained Grade  $\underline{A}$
- MHRD Sponsored Orientation Course attained through Online conducted by Ramanujan College under Delhi University from 10<sup>th</sup> December, 2020 to 10<sup>th</sup>Jan, 2021 and obtained Grade A.
- MHRD Sponsored Refresher Course attained through Online conducted by Ramanujan College under Delhi University from 25/06/2021-08/07/2021 and obtained Grade <u>A</u>

# FDP / REFRESHER/ORIENTATION PROGRAMME

- Has attended the Research Philosophies and Structural Equation Modelling using Smart PLS- 4" organized by Koach Scholar from 18<sup>th</sup> March -2<sup>nd</sup> April, 2023.
- Has attended the three days Faculty Development Programme on "Structural Equation Modelling Using AMOS and Process Macro" organized by Koach Scholar, New Delhi from 21-23 January, 2022.
- Has attended the Faculty Development programme on "Bibliometric Analysis and Smart PLS" organized by Koach Scholar, New Delhi from 22 to 28 November, 2021.
- Has attended the Faculty Development Programme on Outcome Based Education & Essential AI Tools for Teachers from 10<sup>th</sup> Aug, 2023 to 18 the Aug 2023 organized by the Kerala State Higher Education Council (KSHEC).
- Has attended the Faculty Development Programme on Paper Development Using SLR, Bibliometrics and NVIVO" organized by Koach Scholar from 16- 20 December, 2022.
- Has attended the Faculty Development Programme on "Mixed-Method Research Design Using Qualitative and Quantitative Methods" organized by Koach Scholar from 15 Sept- 20 Sept, 2022.
- Has attended the Refresher training in "COMMERCE AND MANAGEMENT" from 25 JUNE 08 JULY 2021 and obtained Grade A organized by Teaching Learning Centre, Ramanujan College University of Delhi under the aegis of MINISTRY OF EDUCATION

(01/05/2019 to Present)

- Has attended the Refresher in commerce and business studies from 22.02.2019 to 14.03.2019 and obtained Grade A organized by Utkal University under aegis of HRDC
- Has attended the Orientation Programme from Dec 8, 2020 to Jan 8, 2021 and obtained Grade A+ organized by Teaching Learning Centre, Ramanujan College University of Delhi under the aegis of MINISTRY OF EDUCATION

#### **EDITORIAL POSITION**

- Asst. Editor of Odisha Journal of Commerce 01/01/2018 to 31/12/2023- 05 Years
- Editorial Member at school of commerce and management at G.M. university 01/01/2019 to present.
- Editorial Member at Dhenkanal Autonomous College, Journal of "*The Commerce Review*" 01/01/2021 to till now

#### **REVIEWER POSITION**

- Reviewed the Journal **"Transnational Corporations Review"- Taylor and Francis-** as a first reviewer. 14/09/2019.
- Reviewed the Journal "Int. J. of Comparative Management (IJCM)"-Inderscience- as a first reviewer. 27/06/2020.
- Reviewed the Journal **"South Asian Journal of Management"- South Asian- (SAJM)** as a first reviewer. 11/02/2020.
- Reviewed the Journal **"Int. J. of Comparative management"**-**Inderscience**- as a first reviewer. 26/07/2020
- Reviewed the Journal **"Transnational Corporations Review"- Taylor and Francis-** as a first reviewer. 22/07/2020.
- Reviewed the Journal **"Transnational Corporations Review"- Taylor and Francis-** as a first reviewer. 22/12/2020.- "Arab identity Crisis and Purchasing behavior in the post-Arab Spring era".
- Reviewed the *Journal of Education, Society and Behavioural Science* as a First Reviewer, topic entitled "Social studies students and teachers' perception of Social Studies subject the case of selected Senior High Schools (SHS)in Tamale Metropolis of northern Ghana" on 24/08/2022.
- Reviewed the *Journal of Education, Society and Behavioural Science* as a First Reviewer, topic entitled "Social studies students and teachers' perception of Social Studies subject the case of selected Senior High Schools (SHS)in Tamale Metropolis of northern Ghana" on 24/08/2022.
- Reviewed the *Transnational Corporations Review Journal* Taylor and Francis, as a First Reviewer, topic entitled "Do the Quality of Governance, Levels of Human Capital and Financial Development Matterfor Foreign Direct Investment Flowsto Africa? On 17/01/2023.
- Reviewed the **Society and Business Review Journal Emerald** as a First Reviewer, topic entitled "Does CEO compensation affect earnings management in France? The mediating effect of Corporate Social Responsibility? On 25/10/2024.
- Reviewed the Book and awarded a Certificate of Recognition for services as a Reviewer for Bentham Science Publishers-2024

#### **BOOKS/ CHAPTER/COURSE MATERIALS**

- Earnings Management Detection Using Digital Analysis: A Concept in Benford's Law, Research Developments in Arts and Social Studies Vol. 1, 11 February 2022, Page 7-21
- Fundamentals of Investment (2022), B.Com, DSE-03, Odisha State Open University.

# MINOR PROJECT

• Impact of financial literacy and Financial Inclusion on Sustainable Development of Rural Households: A Study on Bhadrak district in Odisha, OURIIP, Govt of Odisha 2022-2024. Completed

# COURSE CURRICULUM DEVELOPED

• Developed the one-year certificate programme course entitled "Diploma in Financial Market" of Odisha State Open University in the year 2022.

#### **REVIEWER RECOGNITION**

- Web of Science Reviewer Recognition FROM April 11, 2019 onwards- Clarivate-Web of Science Researcher ID ABV-4547-2022.
- Awarded a Certificate of Recognition for services as a Reviewer for Bentham Science Publishers-2024
- Awarded a Certificate of Reviewing by Elsevier in recognition of review of Journals-2024

# **BEST TEACHER AND RESEARCHER RECOGNITION**

- Awarded by International Research on Science, Technology and Management-INSO for <u>"Best Faculty Award</u>" on 30<sup>th</sup> Sept, 2022.
- Awarded of <u>A.D. Shinde Fellowship</u> by the All India Commerce Association on 21.12.2022.

# ORGANISED ACTIVITIES

- Department of commerce, Bhadrak (Auto) College, Bhadrak organized the State Level seminar on "Digital Transformation and Job Opportunities in Commerce Education" on 28-08-2024.
- Department of commerce, Bhadrak (Auto) College, Bhadrak organized the National level seminar on "Emerging Issues in Accounting and Finance" on 17<sup>th</sup> Feb, 2023.
- Department of commerce, Bhadrak (Auto) College, Bhadrak organized the National level seminar on "New Education Policy 2020: Unlocking Path to Aatmanirbhar Bharat" on 15<sup>th</sup> Dec, 2021.
- Department of commerce, Bhadrak (Auto) College, Bhadrak organized the state level seminar on "Future of Commerce Education: Issues and Challenges in 21<sup>st</sup> Century" on 16<sup>th</sup> October, 2019.
- Organized the Alumni Meet/ Magazine Issue/ Short –video release at Panchayat Bargarh on 27<sup>th</sup> April, 2019.

# **BOARD OF STUDIES MEMBER/NOMINEE**

- Board of studies Member at Kendrapara Autonomous College, Kendrapara as a subject Expert for the session 2019-20.
- Board of studies Member at Paralakhamundi Autonomous College as a subject Expert for the session 2021-2022.

- Board of studies member (university Nominee) at MKCG Autonomous College for the session 2023
- Board of studies member at Phulbani Autonomous College for the session 2024

### SRC MEMBER

• Subject Research Committee (SRC) Member Under Department of Commerce at F.M. University, Balasore, Acting as a SRC member at F.M university, Balasore from 2020 to till now

#### PH. D SUPERVISOR AT F.M UNIVERSITY, BALASORE

- S. Naidu, Joined on 22.01.2020, as a regular research scholar, continuing.
- Tosabnata Bhoi, joined on 26.06.2020 as a regular research scholar, Pre submission done.
- Subhashree Khilar, Joined on 21. 12.2021 as a regular research scholar, continuing.

# **DOCTORAL DEGREE AWARDED**

• Sonalisa Mohanty, awarded the doctoral degree on 26-09-2024 vide letter No- No. Exam/Ph.D/Comm/13/2021/5228/FMU/ Date: 26-09-2024 entitled topic "Impact of Corporate Social Responsibility on Firm's Financial Performance with a Special Reference of a Few Premier Manufacturing Firms in Northern Odisha

# **UG AND PG PROJECT GUIDE**

• Guide more than 1000 both undergraduate and post graduate students for completing their UG and PG project report till now

# IGNOU/ODISHA OPEN UNIVERSITY COUNSELLOR

- Serving as a Counsellor at Odisha Open University (OSOU), Bhadrak Study Center from 2020 onwards
- Serving as an Academic Counselor at IGNOU, Bhadrak Study Center from 2023 onwards

# NATIONAL TESTINGAGENCY (NTA) OBSERVER

• Serving as an active National Testing Agency Observer since 2023 with ID- NTA-TA-O-53113

# POSITION HELD, AT BHADRAK AUTONOMOUS COLLEGE

- Member of IQAC Cell
- Asst. Warden of West Hostel
- Coordinator of Research Cell
- Member of College calendar Committee, Website Committee etc

#### References

 Dr. Chandra Sekhar Mishra, Associate Professor in Accounting and Finance, Vinod Gupta School of Management, Indian Institute of Technology Kharagpur, India-721302 Email: <u>csmishra@vgsom.iitkgp.ernet.in</u> Telephone number and fax number of Co-Authors: (a) (Mobile): +91-9434343011, (Office):

Authors: (a) (Mobile): +91-3222-282318

# 2. Dr. PrabinaRajib Professor in Accounting and Finance Vinod Gupta School of Management, Indian Institute of Technology Kharagpur, India-721302 Email: prabina@vgsom.iitkgp.ernet.in

Telephone number and fax number of Co-Authors: (Mobile): 91+ 9434004940, (office): +91- 3222-283886

3. Dr. Malaya Kumar Mohanty (Retd.) Professor in Accounting and Finance, Registrar at Ravenshaw University Ravenshaw University Cuttack, India-753001 Email: <u>drmalaymohanty@yahoo.co.in</u>Mobile Number: 91+9437415660, 91+9437002827